HINDU RELIGIOUS ENDOWMENTS BOARD

MADRAS.

MANUAL of ACCOUNTS

of

Hindu Religious Endowments.

(Issued under the authority of Hindu Religious Endowments Board.)

PRINTED AT
THE PEOPLE'S PUBLISHING HOUSE,
(MERCANTILE PRESS)
Muthumari Chetty Street, Madras.
1941

HINDU RELIGIOUS ENDOWMENTS BOARD

MADRAS.

MANUAL of ACCOUNTS

OF

Hindu Religious Endowments.

(Issued under the authority of Hindu Religious Endowments Board.)

PRINTED AT

THE PUPIL'S PUBLISHING HOUSE,

(MERCANTILE PRESS)

2/43, Muthumari Chetty Street, Madras.

1947

E 18430

PREFACE

The accounts of the temples, maths, or endowments have been audited annually by the auditors selected periodically from the Government of India's list of approved Accountants and the list of holders of restricted certificates, by the Hindu Religious Endowments Board and approved by the Provincial Government, in conformity with the orders issued by Government in G. O. No. 104; L.S.G. dated 7-1-37 as amended by G.O. No. 2992 L.A. dated 7-8-37 with reference to sub-section (2) of Sec 45 of the Act. The Act has since been amended and under the Madras Hindu Religious Endowments (Amendment) Act of 1946 which has come into force from 2-4-1946 (the date of publication in the Fort St. George Gazette) provision has been made for a more effective auditing of the accounts of temples, maths or specific endowments connected there-with, for the rectification of the defects and irregularities disclosed in audit reports and for the recovery from the trustees by way of surcharge of the amounts of any loss caused to the endowment by their mis-conduct or negligence — vide sections 45, 46, 47, 48 & 48A of the Act as Amended. At present the accounts maintained in the religious institutions do not conform to any prescribed uniform procedure. To achieve the objects conveyed in the amendment referred to above, it is found desirable that the executive officers and trustees should be made conversant with the general principles governing the proper accounting of receipts and expenditure of the religious institutions. With this object in view, the registers which are found essential for the proper accounting of the transactions of the institutions in general have been standardised and in consequence, an uniform procedure of accounting of the transactions in all the religious institutions has been introduced. Subsidiary registers wherever deemed necessary have also been

prescribed. Instructions as to how these registers should be maintained have been embodied in this Manual Further, this Manual also contains, the procedure obtaining the lease of immoveable properties, etc the method of watching the proper realisation of the revenue due to the institution and instructions to guard against any avoidable loss to the institutions due to negligence.

2. These instructions should be read subject to the provisions of the Act as amended and to the rules issued thereunder by Government and Board from time to time and should not however be regarded as exhaustive or as contravening any of the provisions of the Act. They should not also at present be considered as rules having the force of law.

3. All questions regarding interpretations of the rules or errors or omissions should be addressed to the President of the Hindu Religious Endowments Board.

V. R. Reddi
Audit Officer

T. M. Chinnaiya Pillai
President

TABLE OF CONTENTS

PART I (RECEIPT)

Subject		Paras
1.	Definitions	
	Chapter I	
2.	Budget ...	1 - 4
	Chapter II	
3.	Main receipts ...	5 - 7
	Chapter III	
4.	List of registers ...	8
5.	Shroff's chitta ...	9 - 14
6.	Cash book ...	15 - 19
7.	Miscellaneous Demand Register ...	20 - 26
8.	Register of revenue-yielding properties ...	27 - 28
9.	Register of miscellaneous receipts ...	29 - 30
10.	Petty cash book ...	31 - 32
11.	Transfer entry register ...	33 - 37
12.	Endowment ledger ...	38 - 42
13.	Register of miscellaneous sales ...	43 - 45
14.	Register of money orders and other valuables received by post ...	46 - 47
	Chapter IV	
15.	Revenue leased out (General) ...	48
16.	Lease of produce of lands, etc. ...	49 - 65
	Chapter V	
17.	Deposits ...	66 - 72
18.	Earnest money deposit ...	73
19.	Security deposit ...	74 - 77
20.	Securities other than in cash ...	78 - 79
21.	Miras ...	80
22.	Lapsing of unclaimed deposits ...	81 - 83

Chapter VI

23. Investment ... 84 - 86

Chapter VII

24. Income from lands-lease ... 87 - 92
25. Lease under Malabar Tenancy Act. ... 93 - 103
26. Land revenue ... 104 - 171
27. Kanikkais ... 172 - 175
28. Ubhayams ... 176 - 178
29. Receipts by Thulabaram ... 179 - 181
30. Sale of prasadams ... 182 - 184
31. Receipts from Archanai ... 185 - 191
32. Hundial collections ... 192 - 194
33. Receipts from choultries ... 195

Chapter VIII

34. Collections by subordinate institutions ... 196 - 201

Chapter IX

35. Loans ... 202 - 205

Chapter X

36. Stock books of money valued forms ... 206 - 209
37. Stock register of articles of permanent nature 210
38. Inventory of jewels ... 211 - 212
39. Stock book of grains ... 213 - 217
40. Stock book of provisions ... 218 - 225

Chapter XI

41. Remissions ... 226 - 233
42. Writes off ... 234 - 238

PART II (EXPENDITURE)

43. General instructions ... 239
44. Vouchers ... 240 - 241
45. Payment orders and payments of claims ... 242 - 247
46. Cheque ... 248 - 252

Chapter XIII

47. Ear-marked Funds ... 253 - 254

Chapter XIV

48. Establishment ... 255 - 264
49. Transfer of subordinates ... 265
50. Punishment of do ... 266 - 268
51. Leave and leave allowances of do ... 269 - 274
52. Leave salary of subordinates (Superior) 275
53. ,, (Inferior) 276
54. ,, (Menials) 277 - 278
55. Pay of establishment ... 279 - 289
56. Travelling allowance ... 290 - 291

Chapter XV

57. Advances ... 292
58. Permanent advances ... 293 - 304
59. Other advances ... 305 - 306

Chapter XVI

60. Expenditure on festivals, Ubayams, etc. 307 - 308

Chapter XVII

61. Postage and stationary ... 309
62 Law charges, etc. ... 310 - 317
63. Fixed contingencies ... 318 - 320
64. Unusual contingencies ... 321
65. Feeding ... 322 - 324

Chapter XVIII

66. Works in general ... 325 - 326
67. Allotment of Funds ... 327 - 328
68. Estimates ... 329 - 341
69. Execution of works, etc. ... 342 - 377

Chapter XIX

70. Purchase of provisions ... 378

Chapter XX

71. Posting register, etc. ... 379 - 384
72. Returns ... 385
73. Reserve Fund ... 386 - 388
74. Defalcation ... 389

PART III (FORMS)

FORM. No.	*Name*	*Page*
1	Budget Estimate of Receipts—Statement A.	123
	Budget Estimate of Charges—Statement B.	125
2	Shroff Chitta	128
3	Cash Book	129
4	Chalan for Miscellaneous payments	130
5	Miscellaneous Receipt	131
6	Miscellaneous Demand Register	133
7	Register of Revenue Yielding Properties	134
8	Register of Miscellaneous Receipts	135
9	Auction Register	138
10	Petty Cash Book	139
11	Register of Deposits	140
12	Security Register	141
13	Deposit Refund Voucher	142
14	Investment Register	143
15	Adjustment Register or Transfer Entry Register	144
16	Transfer Entry Voucher	145
17	Pulli Padukurippu Report	146
18	Azmoish Pulli Account	147
19	Obbadi Report	148
20	Register of Kanikkais	149
21	Register of Sale of Prasadams	150
22	Stock Register of Money Valued Forms	151
23	Personal Ledger for Subordinates Entrusted with Collection of Sale of Tickets	152
24	Subsidiary Stock Account of tickets to be maintained by the subordinate entrusted with the collection	153
25	Hundials Assortment Book	154
26	Hundial Assortment Register	155
27	Register of uncurrect Coins	157
28	Miscellaneous Receipt	158
29	Statement showing receipts, issues and balance of Grain	160
30	Ledger transactions relating to specific endowments and kattalais	161

31 Register of Miscellaneous Sales 162
32 Register of Money Orders & Valuables Received by Post 163
33 Stock Register of articles of permanent value other than jewels 164
34 Inventory of jewels and other valuable articles 165
35 Stock Register of Grains showing receipts and issues 166
36 Application to write off wastage of grain from the stock account 167
37 Register of writes off and remissions 168
38 Stock register of receipts & expenditure of stores 169
39 Stock register of fodder and other articles for feeding live stock 170
40 Register of loans 171
40A Appropriation Register of Loans 172
41 Malabar District. Land Register 173
42 ,, ,, Register of Renewals 175
43 Traveller's bungalow Book 176
44 Permanent Field Register 177
45 Receipt for rents in Estates 178
46 Permanent register of minor inams and changes therein 179
47 Sagubadi Register (V.A. No. 1) 180
48 Adangal-Annual Statement of occupation(V.A.No.2) 181
49 Statement showing the land unauthorisedly occupied (V.A. No. 2A) 183
50 Statement showing the trees & thopes (V.A. No. 2c) 184
51 Patta Transfer Statement(V.A.No. 3) 185
52 Current register of applications for transfer received in the Institution 186
53 Current Register of Darkasths received 187
54 Bought in lands Register (V. A. No. 4.) 188
55 Bought in Land Register (subsidiary) 189
56 Remission Account (V. A. No. 5) 190
57 Current register of Shavi application received into the Central office 191
58 Tirwai jasthi (water rate account (V. A. No. 6) 192
59 Statement of miscellaneous revenues (V. A. No. 7) 193

60 Miscellaneous Account (V. A. No. 7A) 194
61 Statement of local and special funds &c.(V. A. No. 9A) 195
62 Settlement register 196
62A Particulars of Settlement (V. A. No. 10 I) 197
63 Patta (V. A. No. 11) 198
64 Patta Alternative Form 199
65 Abstract Statement of Settlement (V. A. No. 12) 200
66 Chitta of daily collection (V.A. No. 13) 202
67 Demand, collection & balance statement (V.A. No. 14) 203
68 Statement showing the irrecoverable items (V.A. No. 14B) 204
69 Statement showing the details of overpayments realized (V.A. No. 14C) 205
70 Remittance List (V.A. No. 15.) 206
71 Villagewar Demand Collection Balance Register (V.A.No. 16.) 207
72 Abstract statement of cultivation 208
73 Interest Account of Ryots in the village 209
74 Register of Bills for Payment 210
75 Service Roll 211
75A Form of Leave Account (Part I) 213
75B Form of Leave Account (Part II) 214
76 Pay Bill 215
77 Periodical Increment Certificate 216
78 Establishment Audit Register 218
79 Travelling Allowance Bill 219
80 Register of Contingent and other Charges 220
81 Contingent Bill 221
82 Register of Permanent Advance 222
83 Register of Advances 223
84 Postage Stamps Account 224
85 Suit Register 225
86 Suits (Half yearly return) 226
87 Register of Payment of Land Revenue to Government 227
88 Estimate for work 228
89 Comparative Statement for Revised Estimate 229
90 Contract Certificate 230

91	Personal Ledger	232
92	Register of Estimates and Allotments	233
93	Measurement Book—	234
94	Nominal Muster Roll	238
94	do Part II. Abstract of Work Done	239
95	Register of works	240
96	Posting Register	241
97	Completion Report of Major and Minor Works	245
98	Abstract of monthly & yearly Accounts	246
99	Monthly Statement of receipts & expenditure	247
100	Annual Account	248
101	Specific Endowments Account	249
101A	Statement of Liabilities and Assets	250
101B	Reserve Fund	254
102	Demand, collection and balance statement	255

(*Note*: *V. A. Means Village Account*)

DEFINITIONS

In this manual unless there be something repugnant to such interpretation in the subject or contest.

(1) "Executive authority" Executive authority shall mean

1. Executive Officer
2. Manager
3. Superintendent
4. Paid trustee
5. Managing trustee, Executive trustee, trustee,

and such other officers as may be declared as such from time to time by the Board.

(2) "Religious institution" "Religious institution" shall mean temples, maths, and specific endowments attached there to.

(3) "Act" "Act" shall mean "The Madras Hindu Religious Endowments Act, 1926" as amended from time to time.

PART 1

CHAPTER I

BUDGET

1. (a) The budget estimate of receipts and charges of the religious institutions for each fasli year shall be prepared in form No. 1 in the manner prescribed by the Board under Sections 56 and 61 of the Act as amended from time to time and submitted to the Assistant Commissioner concerned or the Board, as the case may be, before the 31st March preceding, accompanied by the following statements and a covering letter explaining the details of the allotments under each item of receipt and expenditure :—

(1) A schedule of establishment showing the sanctioned scale of pay of each post and the actual pay which will be drawn by each incumbent on 1st Juiy of the budget year, (2) statement of liabilities to be discharged, (3) statement of investments made with date of maturity in each case, (4) statement of total expenditure under daily puja, festivals, other services etc separately as per approved dittam, (5) statement of works provided for in the budget.

In addition to the instructions contained in the sections referred to in para 1 above, the executive authority should also see that the following points have been satisfied in the preparation of the budget.

(1) That the estimate of receipts is exhaustive and cautious, that credits are not taken for receipts or savings relating to items still under correspondence or on which the religious institution cannot count with certainity and that the expenditure is reasonable and necessary in the interests of the institution.

(2) That the instructions of the Board, if any, have been duly complied with.

(3) That due provision has been made for all obligatory charges with reference to the dittam or the scale of expenditure for the time being in force and that provision has been made for the due discharge of all liabilities in respect of loans binding on the religious institution and for all other commitments (vide sections 56 and 61 of the Act as amended).

(4) That provision has been made for the advancement of the cause of Hindu religion, spiritual culture and faith in worship of God.

(5) That the provision has been made to set apart not less than 5% of the estimated gross receipts of the religious institution of the budget year towards "Reserve Fund" which should be invested in the manner to be prescribed by the Board in each case.

Note.—For purposes of reserve fund, the provisions made under "Extraordinary and Debt" heads should be excluded in arriving at gross receipts,

2. GENERAL INSTRUCTIONS FOR THE PREPARATION OF THE BUDGET :—

(a) REVISED ESTIMATE.—The figures in column (2) of the statements A and B shall be the audited or the final annual account figures of receipts and charges as per posting register in form No. 96 for the fasli year immediately preceding the fasli prior to the fasli to which the budget relates. The actual closing balance for the fasli year noted in column (2) of the statement "B" shall be adopted as the opening balance in column (6) relating to the revised estimates for the fasli immediately preceding the fasli to which the budget relates and the closing balance under the revised estimate in column (6) of statement "B" shall be adopted as the opening balance in the budget estimate for the fasli to which the budget relates. The figures shown in column (3) of statements "A" and "B" shall be the figures provided in the budget estimates anctioned for the fasli immediately preceding the fasli to which the budget relates.

Note.—If under any main head or sub-head the actual expenditure as noted in column (4) of statement "B" or the revised estimate worked out in column (6) exceeds the original sanctioned budget allotment as noted in column (3) of the statement "B", the authority for incurring the said excess expenditure should be indicated in the covering letter to the budget.

(b) STATEMENT "A".--The amounts to be entered in column (5) of statement "A" against the main heads and sub-heads thereunder should be the amounts expected to be realised out of the uncollected arrear demand outstanding at the end of February preceding (as per Miscellaneous Demand Register Form No. 6) plus the portion of the current demand of the fasli, which it is expected will be realised within the fasli reduced by the first 8 months' current collections. The figure to be entered in column (8) will be the amount expected to be realised in the coming fasli out of the total outstanning balance which will remain uncollected at the end of the current fasli (i.e. fasli immediately preceding the one to which the budget relates). The figure to be entered in column (7) should be a certain percentage of the anticipated current demant of the ensuing fasli. If the proportion of the current collection included in columns (6) and (9) is in either case less than 90% the cause should be fully explained in the covering letter.

In tha case of the anticipated collections under Accounts Head 5 (a), 9 (a) and 10 (a) information should be given in the covering letter as to the amount expected to fall due within the budgeted fasli and the portion thereof expected to be realised and how it is proposed to be utilized.

Accounts Head.—8 (a) to (c): Any provision which the Executive authority makes under these heads should be fully explained in the covering letter as to the necessity for raising a loan or disposal of immoveable properties and particulars thereof.

The provision to be made in column 7 against this head 8 (d), (e) and (f) may be same as the figure in column (6).

The provision to be made in column (7) against several other sub-heads may usually be calculated on the average of the figures in column (2) and (6). Where the figures adopted in column (7) materially differ from this, the cause should be explained in the covering letter.

(c) CHARGES — STATEMENT "B".—In the case of establishments column (7) should usually include provision for

12 months at the sanctioned rate. If for any reason pay will have to be disbursed for only part of the fasli due to the entertainment of an establishment only during the course of the fasli, that fact should be explained both in the covering letter and in the schedule of establishment to be enclosed with the budget.

Column (8) should provide for any pay or fixed charge or allowance which in the usual course would be payable in the current fasli but which are expected to remain in arrear at the begining of next fasli. The pay or other fixed charge for June which is payable only on 1st July should not be treated as an arrear claim for the purpose of this column. If for instance, a clerk's pay for the months of April, May and June remains undisbursed on 1st July, only two months' pay (April and May) payable on 1st May and 1st June respectively should be provided for in column (8) as the pay for June payable only on 1st July will be included in the current provision in column (7). No separate provision need be made in column (8) for any head which does not consist of pay or allowance covered by standard sanction.

Heads 4 (b), 5, 15 (c) and (d). Maramath and other repairs, etc.

A list of works for which provision is made in the budget in column (9) should be submitted in the following form with the budget estimate.

Statement of works provided for in the budget :

Name of the work with particulars of the location of the building site etc.	Total amount of the estimate.	Authority.	If not sanctioned when estimate will be ready.	Budget provision required i. e. the amount of work expected to be carried out in the next fasli.
1	2	3	4	5

The provision in the budget should also include as far as can be foreseen such portions of the current faslis' works as the executive authority expects, will remain unfinished at the end of the current fasli (i.e., fasli immediately preceding the one to which the budget relates).

In making provision against heads 2 and 3, the executive authority should take into account the sanctioned dittam for each service. Variations, if any, should be explained in the covering letter.

Head 15 (e) Deposits:—The provision to be made in column (7) against this head is the total amount of deposits likely to be outstanding in the deposit register on the 1st July following.

Head 7 (a), (b) and (c):—Full details for the provision made under each of the above minor heads should be explained in the covering letter.

Heads 12 and 17 (a):—The nature of investment should be explained in the covering letter.

The provision made under head 17 (b) should be supported by the Board's proceedings permitting the contribution the details of which should be explained in the covering letter.

The allotments provided for in column (7) under the following heads 1 (b), (c) and (d), 6 (a) to (c), 7 (d), 8, 9 (a) to (d) and 10 (d) and 14, should approximately tally with the average of the figures entered in columns (2) and (6) and where a higher or a lower provision has been inserted the reason therefor should be explained in the covering letter.

3. Lump sum allotment of expenditure in the budget should be avoided. The mere existence of a provision in the budget even as sanctioned by the Board or Assistant Commissioner is not a sufficient authority for any charge debitable thereunder which requires the specific sanction of the Board or such other authority as would have been prescribed under the Act. The executive authority in such cases should not incur on his own authority any charge without obtaining prior sanction of the competent authority therefor. As a rule the opening balance should not be encroached upon for purposes of meeting ordinary expenditure and if it has to be done, the reason therefor should be explained clearly in the covering letter. The executive authority shall neither spend nor

authorise any body to spend on any items of expenditure not included in the sanctioned budget or in excess of the budget allotment either under major or under any minor head under a major head without the sanction of the authority competent to accord such sanction.

4. All allotments made in the budget shall lapse at the end of the fasli and no part of any allotment unexpended at the end of the fasli shall be reserved or appropriated by transfer to deposits or any other head or drawn in order to avoid lapse for disbursement after the end of the fasli.

CHAPTER II

RECEIPTS

5. The main source of Revenue of the Religious Institutions is collections in temples, maths or specific endowments and (villages) lands. Income is also derived from services rendered to the public, which varies in some cases from temple to temple.

6. Some of the items of Revenue which are of common nature in most of the religious institutions are detailed below :—

(i) Income from lands, buildings, topes and other miscellaneous sources having fixed demand.

(ii) Receipts from investments.

(iii) Receipts from votive offerings.

(iv) Sale of archanai tickets and other tickets for similar services at fixed rates.

(v) Sale of prasadams.

(vi) Sale of live-stock.

(vii) Hundials.

(viii) Contributions and grants from Government and others.

7. All money received by the executive authority or under his authority by any employee of the Religious Institution in his capacity as such, shall be brought to account as soon as they are received unless the specific sanction of the Board to the contrary has been obtained. All moneys so received shall be lodged in :—

1. The Imperial Bank of India.
2. The Madras Provincial Co-operative Bank Ltd.
3. A Post Office Savings Bank.
4. A scheduled bank as defined in the Reserve Bank of India Act of 1934 or

5. Such Cèntral District Co-operative Bank as have been approved by the Registrar of Co-operative Societies for the investment of funds of Local Boards and Municipal Councils, and

6. Such other banks as may be prescribed in the by-laws framed under the Act.

CHAPTER III

ACCOUNTS AND REGISTERS TO BE MAINTAINED BY THE OFFICERS OF RELIGIOUS INSTITUTIONS

8. The executive authority of every temple, math, or specific endowment shall maintain or cause to be maintained in the office of religious institution to which he is an executive authority and be responsible for the correct and upto-date maintenance of the following accounts in addition to those prescribed under Sections 38 and 39 of the Act as amended :—

1. Cash book.
2. Register of Revenue yielding properties.
3. Miscellaneous demand register.
4. Miscellaneous recsipts register.

5. Register of deposits.

6. Ledger for endowments (Kattalais).

7. Register of investments.

8. Stock account of money valued forms and ticket books.

9. Register of loans.

10. Register of kanikkais.

11. Stock account of hundials.

12. Assortment book (hundials).

13. Transfer entry register or adjustment book.

14. Stock books of paddy and other grains.

15. Stock book of provisions.

16. Posting register.

17. Inventory of jewels and other valuable articles.

18. Register of advances.

19. Stock register of articles of permanent nature (other than jewels, etc.).

20. Subsidiary registers prescribed in this manual.

Institutions which possess lands with proprietory rights and institutions whose annual income is Rs. 60,000 and above and in which there is a separate post for shroff in addition to the Accountant, shall also maintain the registers prescribed in the village Manual in connection with the collection of Land Revenue and a Shroff's Chitta in addition to the accounts mentioned above.

SHROFF'S CHITTA

9. All revenue whether collected by bill-collector or tendered at the Treasury of the Religious Institution concerned by parties themselves, should be paid to the Shroff who ahall maintain a record of the money received by him in a Chitta (Form No. 2) when payments are made either by the parties or bill-collectors they should always present the money with a challan (Form No. 4) to be obtained from the office of the religious institution showing full particulars of the amount sought to the paid. The chalan will first be presented to tne Accountant who will examine it and initial it if he finds it

correct in regard to all particulars. The person making payment will then present it with the money to the Shroff who will receive the money, enter it in his Chitta, number the chalan in a consecutive series, sign it and send it to the Accountant. The latter will then enter it in the Miscellaneous Receipt Register (Form No. 8) prepare the formal receipt (Form No. 5) from printed and machine numbered books of 100 pages each with foil and counter-foil receipts and after getting it signed by the executive authority, make it over to the shroff for delivery to the party. The receipt should be initialled both by the Accountant and the Shroff. The Officer signing the receipt should invariably take care to see that the amount has been entered in the Miscellaneous Receipt Register under the proper head and initial the entry in it at the same time that he signs the receipt. The receipt in Form No. 5 should be given for all receipts at the office of the religious institution whether from the public or from the subordinates of the institution.

10. After the delivery of the receipt to the party, the chalan shall be pasted with duplicate receipt (i. e. counter foil) retained with the receipt book for production to audit.

11. Revenue brought to credit by transfer adjustment, in the same way as the interest due from the Bank on the current account is adjusted in the Bank account to the credit of the institution concerned, should find no place in the shroff's chitta nor should it include any amount paid direct into the Bank as for instance, the amounts of contributions by Government such as Mohini, etc., adjusted direct in the Bank in which the moneys of the institution concerned are lodged.

12. The Chitta should be closed at the end of every day and the total struck and stated in words. It should then be agreed with the corresponding total in the Accountant's cash book and both should be agreed and initialled by the executive authority and during his absence by any subordinate of the religious institution authorised in this behalf in writing, subject to the subsequent verification by the executive authority on his return to Head-quarters.

13. All the moneys received by the Shroff should be remitted into any one of the approved banks or post office

savings bank account. In no cirumstances should any portion of the receipt be utilised directly for expenditure however urgent. The money required for expenditure of any description should be obtained only from the Bank.

14. The amount held by the Shroff at the close of the previous day should be remitted into the Bank or post office savings bank the first thing in the morning. In the case of institutions situated at a distance from thə Bank, the executive authority may keep the collections upto the limit fixed by the Board as the maximum which the executive authority should retain, and as soon as the collections reach the above prescribed sum, the whole amount should be remitted into the Bank. But whether the maximum be reached or not, the executive authority should remit the entire collections in hand on the last day of the month. When remittances are made the amount will be noted in the chitta in the column set apart for the purpose.

CASH BOOK.

15. The Accountant shall maintain a cash book which will be in Form No. 3. It is the primary record upon which all accounts are based and to which all other registers are subsidiary. It should therefore be regarded as one of the most important records. It must be posted day-by-day with perfect accuracy and in a clean and concise manner. At the end of every day, the Miscellaneous Receipt Register referred to in Para. 29 infra should be totalled and the totals posted in the cash book account-headwar. The grand totals of these entries in the cash book will correspond with the total in the chitta. The form of cash book prescribed provides two columns "Cash" and "Bank" both on the receipt and payment side. The "Cash" column is intended to show only cash transactions and the "Bank" column to show only Bank transactions.

16. When remittances are made from office into the Bank the amount so remitted will first be shown in Col. No. 9 under "cash" on the payment side with a narration in Col. 8. under "particulars" as "By Bank". Simultaneously posting should be made of the sum so remitted into the Bank on the

contra side i. e. on the Receipt side under "Bank" col. No. 5, with an indication in col. 3. "particulars" as "to cash". For remittances to be made into the Bank, the Shroff will prepare the Bank chalan and get it checked by the Accountant who while initialling it, will make postings in the cash book as indicated above in the cash column of the expenditure side with contra postings on the receipt side in the Bank column. When the Bank's chalan with the acknowledgment of the Bank's treasury officer is received back, it should be checked by the executive authority as to the correctness of the amount remitted and filed separately with the executive authority's certificate of verification duly recorded on it. All payments other than remittances to the Bank shall be entered in the Bank column on the payment side of the cash book as the cheque is written in the office of the religious institution irrespective of the date when the actual payment by the Bank may be made. Particulars of receipts and payments should be given as briefly as possible in the cash book. The name of the person in whose favour a cheque is drawn shall also be noted under column "particulars" on the payment side of the cash book.

17. Payments from the permanent advance or from the amounts withdrawn from the Bank on self cheques for disbursements should find no place in the cash book. Recoupment of the permanent advance as well as amounts drawn by cheques in favour of the executive authority himself for disbursements should of course be entered on the payment side of the cash book but they should not be shown on the receipt side. The amount so drawn on the self cheque shall however be shown in a petty cash book the maintenance of which has been dealt with separately in Paras 31 and 32 infra.

18. In respect of cases where the remittances are made by the parties direct into the Bank or contributions due from Government and interest due from the Bank on the current account are adjusted in the Bank accounts to the credit of the religious institutions concerned, such credit entries should be entered in red ink in the bank column of the cash book on the receipt side as soon as the entries are made in the Bank Pass Book by the Bank authorities.

19. The entries on both sides of the cash book should be totalled and carried forward from day-to-day until the end of the month. At the end of the month, to the totals thus arri-

ved at on the receipt side, the opening balances under "Cash" and "Bank" column brought forward in the cash book at the beginning of the month, should be added and the grand totals including the opening balances struck. The grand totals thus arrived at shall be taken to the opposite side of the cash book i. e. on the expenditure side and inserted just below the totals for the month under the respective columns "Cash" and "Bank" leaving some space between them. In the space thus left the differences between the above two figures (viz., the grand total under receipts including the opening balance and the total payments for the month) which represent the closing balances under "Cash" and "Bank" at the end of the month, shall be inserved as shown below :-

(vide separate statement on page 13.)

The closing balance under "Cash" will correspond to the actual unremitted cash on hand at the end of the month, and the closing balance under "Bank" should agree with the closing balance as shown in the Bank pass book after allowing for the uncashed cheques at the commencement and close of the month (i. e. cheques issued and posted in the cash book under "Bank" column on the payment side but not actually paid by the Bank to the party during the month) and remittances made into the bank as per cash book within the month but brought to account by.the bank only in the following month. A memorandum showing the details of uncashed cheques and remittances not credited in to the bank during the months shall be prepared in the cash book itself. The reconciliation in the manner indicated above, shall be effected at the end of every month and a cectificate to ihat effect recorded by the executive authority in the cash book tself. The closing balances of the month as per cash book shall tbe carried over as opening balances for the following month.

NOTE:— 1. In institutions where there is no separate post of the Shroff, a cash book alone may be maintained. The procedure of tendering money into the treasury of the religious institution with chalan and the maintenance of a separate Shroff's chitta may be dispensed with. The instructions as regards the grant of receipt and the method of remittances into the Bank etc., detailed in Paras. 9, 13 and 14 supra, applies mutatis mutandis to the cases where only cash book is maintained.

(2) In respect of receipts or payments pertaining to specific endowments for which separate individual-war ledger accounts are maintained, reference to the ledger folio, should be given in remarks column in the cash book against such entry of receipts and payments.

CASH BOOK.

Reconciliation of cash book balances with Bank balance and cash on hand.

Receipts.				Payments.				
Date.	Particulars.	Cash.	Bank.	Date.	Particulars.	Cash.	Bank.	Remarks.
	Opening Balance.	Nil.	1000-0-0					(A.) The cheque issued for Rs, 20/-was not cashed in the bank before the close of April 1946.
Apr. 46				3rd.	Contractor Veeraswami.		200-0-0	
20th.	Archana collections.	100-0-0						
22nd.	Hundial collections.	1000-0-0		25th.	Cost of provisions.		30-0-0	
23rd.	Sale of live stock.	50-0-0		30th.	,, ,,		(A) 20-0-0	
30th.	To cash (Remittance)		(B) 1100-0-0	30th	By remittance.	1100-0-0		(B.) Though the remittance was made on 30th the credit was given in the Bauk only in the next month i. e. May."
	Total.	1150-0-0	1100-0-0		Total	1100-0-0	250-0-0	
	Add O. B.	—	1000-0-0		Closing balance	(d) 50-0-0	1850-0-0	
	Grand Total.	1150-0-0	2100-0-0		Grand Total	1150-0-0	2100-0-0	*Note:*-The closing balance for April as per Bank spass Book was Rs. 770/-

Reconciliation:—(a) Cash Balance.

The closing balance under cash as per cash book was Rs. 50/—(d). This should tally with the actual cash in the safe and this sum of Rs. 50/—represents the difference between the amount of cash received in office viz. Rs. 1150/—and the amount remitted into the Bank Viz. Rs. 1100/—(vide also transactions in columns "cash balances" on the receipt side of the cash Book).

(b) Bank Balance:—

Closing balance under "Bank" column as shown in the Cash Book	Rs.	1850-0-0	
Add uncashed cheques (shown as issue in the Bank column in the cash book). ...		20-0-0	(A)
		1870-0-0.	
Deduct amount remitted into the Bank (as per cash book but actually given credit in the Bank next month.)	Rs.	1100-0-0.	(B)
Bank Balance.	Rs.	770-0-0	

Miscellaneous Demand Register.

20. The collection of all items of revenue other than land revenue mentioned in the Register of revenue yielding properties, when leased out for fixed amounts or in kinds should be watched by means of this register (Form No. 6). Separate portions of a page or pages should be set apart for each kind of revenue under each institution or endowment and each lease should be separately shown. The particulars of items should be written up from the Register of revenue yielding properties while the entries of demands and instalments should be made from the sale lists or auction register, if a separate register therefor is maintained. The collections will be posted from the Miscellaneons receipt register in the column for the month in which they are received as soon as the collections are made.

21. Further the recovery of contributions payable to the institution from the Government and other sources and the audit and other miscellaneous recoveries shall also be watched by means of this demand register. The amount due should be entered in the demand column as early in the year as they can be ascertained and prompt steps taken for the realisation of all items of revenue on the due dates and if due to any delay or negligence any revenue is foregone, then such loss is liable to be surcharged on the person responsible for the loss under the Amended Act.

22. Penal interest realised each month should be recorded in a separate line just below that for kists and the total of such realisations should at the end of the year be posted in the column headed "Penal interest amount collected" (Vide column 39). The total of the amounts due for the penal interest on late payments for the year should be noted in column 38.

23. At the end of each fasli, the balances fasliwar may be struck under each lease and posted in col. 43 and 44 of the register and then transferred to the Miscellaneous-demand register of the following year. Further an abstract of demand collection and balance statement for each class of revenue under each endowment should also be prepared in the Miscellaneous-demand register at the end of the year over the signature of the executive authority and the aggregate amount as shown under "collections" agreed with the progressive totals under the respective item of revenue in the posting register.

24. The villagewar demand collection and balance statement of Land Revenue (Endowments-war wherever necessary) should also be recorded in separate sets of pages in this register and the balances carried forward to the next year's demand register.

25. In case any of the items of demand of the previous year has been omitted to be shown in the current year's demand register, the executive authority should record reasons for the omissions in the register for the current year.

26. In respect of items of demand covered by suits, reference to the corresponding entry in the suit register should be given under the initials of the executive authority in the remarks column against the concerned item of demand register and the item deleted in the next year's demand. Further action with regard to the item so deleted should be watched through the suit register.

REGISTER OF REVENUE YIELDING PROPERTIES.

27. In order to guard against any items of revenue of religious institution being left out in the Miscellaneouc-demand register, a Register of revenue yielding properties showing the particulars of all properties yielding income and sources of miscellaneous revenue under the respective endowments, etc. shall be maintained in Form No. 7. Care should be taken to see that all items shown in the register maintained under Section 38 as yielding revenue and those subsequently acquired as such as per verified statement to be submitted to the Board under Section 39 of the Act are entered in this register.

28. Each page of the register contains provision for showing the demand and the collections under each item for five years. Therefore the rise or fall of the income under any of the items over a period of several years can also be seen from this register easily and necessary investigation made if there is any fall.

Note :— Items which have not been leased out in any fasli as per this register should be reported to the Board or the Assistant Commissioner concerned with reasons therefor and orders obtained as to their non-leasability.

REGISTER OF MISCELLANEOUS RECEIPTS.

29. All receipts for which receipt in Form No. 5. has been granted should be entered in the register of Miscellaneous receipt in Form No. 8, the amount being shown in the appropriate column. If there is no separate column for the receipt in question, it should be entered in the columns left blank, the

nature of items being noted therein. The register should be written up, during the course of the day as each receipt is issued.

30. Totals need not be made of all money columns every day. The total amount paid by each payee should be posted in the last money column and daily total should be made in that column only in red ink and the same posted in the cash book account-head-war. Monthly (current and progressive) totals should however be made of all the columns and for this purpose the total of each page should be carried forward from page to page from the first to the last page used for the month. Totals under each item at the end of the month should be separately posted in the posting register against the head concerned.

PETTY CASH BOOK (SUBSIDIARY CASH BOOK).

31. Every executive anthority who draws money on self cheque for disbursement should keep a petty cash book in Form No. 10

32. The following are some of the important points which the executive authority should note in respect of the maintenance of this register.

(1) All moneys drawn on self cheques excepting those received in recoupment of permanent advance, should be promptly entered in Col. No. 5. under "Amount received" on the date of receipt.

(2) The disbursement should be promptly and chronologically noted in cols. 1, 2, 3 & 6 of the register.

(3) No amount should be posted in this register as disbursed before actual disbursement and no payment should be made for purposes other than those for which the moneys are drawn.

(4) Acquittances should be taken wherever necessary in support of the disbursements.

(5) The balance should be struck at the close of each day in Col. 7. The serial numbers concerned in Col. 2. should be quoted in the remarks Col. 8. against the undisbursed balance of each day. Such balances should be verified daily personally by

the executive authority and in his absence by such person as may be authorised by him in writing in that behalf and the fact of verification recorded in the petty Cash book under the initials of the verifying officer. At the end of each month, the details of undisbursed balances should be noted with reference to serial numbers in col. 2. in the remarks col. 8. with explanation for non-disbursement of every pending item, under the signature of the executive authority after his being satisfied as to the correctness of the actual undisbursed cash on hand.

(6) All the undisbursed amounts on the last day of the month relating to the previous month should be refunded into the Bank direct in the manner prescribed for remittances of office cash into the Bank.

(7) On the last day of June of each fasli all the undisbursed amounts on hand should be refunded into the Bank. The above refunds (made direct to the Bank) will be shown in the "Bank" column on the receipt side of the cash book as "Receipts". They (refunds) will also be shown in the posting register in red ink by deduction from the charges under the account heads to which the items have been originally debited (i. e. when cheques were drawn.)

NOTE:— Particular attention should be paid to the fact that the refunds made from the petty cash book into the Bank should not be shown in the cash column on the payment side of the *cash book* as is being done in the case of other remittances made to the Bank from the office but it should only be posted under "Bank" column on the receipt side of the cash book.

(8) Payments from permanent advances or sums received in recoupment of permanent advances should not be entered in the petty cash book. They will however be shown in a separate register called permanent advance register.

ADJUSTMENT REGISTER OR TRANSFER ENTRY REGISTER.

33. Every alteration in the accounts of the religious institutions shall be effected by means of a transfer entry made

in a register called the 'Transfer entry register' kept for the purpose. The register shall be in the Form No. 15 and every entry made therein shall show the Head or Heads of account to be debited and the Head or Heads of account to be credited and the grounds upon which the transfer is proposed to be made.

34. A transfer entry shall be duly passed by the executive authority on the voucher in Form No. 16 before it is entered in this register.

35. The necessity for the transfer entry generally arises to:

(1) rectify an error of classification in the original accounts,

(2) adjust an item of expenditure on receipt of a bill against an advance,

(3) credit to a head of receipts by debit to deposits a sum adjusted from deposits,

(4) credit to a head of revenue by debit to a head of expenditure - for instance issues made from paddy (received in kind) for daily services i. e. paditharam nithyarathana etc., will be adjusted at the end of the month by a credit to the sub-head (c) sale proceeds of paddy under I Lands, with a corresponding debit to the respective service head in the account as explained in Paras 218 to 220 dealing with the maintenance of stores stock book (Form No. 38)

36. No adjustment should however be made on account of item No. (1) of para 35 except in the accounts of the year to which the error of classification appertains. If the errors are discovered after the accounts of the year have been finally closed, the corrections should not be made.

37. These adjustments need not be passed through the cash book. They can be straightaway posted in the posting register in red ink under the respective account heads. Consecutive numbers shall be assigned to the transfer entries in the transfer entry register and the same posted in the posting register. At the end of the month, adjustments made by transfer entries so far as they relate to receipts should also be noted in red ink in the Miscellaneous Receipt Register below the totals under the Receipt head concerned.

LEDGER OF TRANSACTIONS RELATING TO ENDOWMENTS AND KATTALAIS.

38. The history and conditions of each endowment with particulars of its sources of income and its assets and the nature of expenditure usually incurred from it together with the sanctioned dittam for the expenditure are required to be clearly recorded in the register to be maintained under section. 38 of the Act as amended. The executive authority should see that the above particulars are invariably furnished in the above register.

39. All income due from the Immoveables and investments under each endowment or kattalai as recorded in the register under Section 38 of the Act should be watched through the Miscellaneous Demand register and register of investments and prompt action taken for their early realisation. Such receipts should be treated as earmarked for the purpose for which the endowment was created. It should therefore be seen that expenditure is incurred from endowment fund only upon the objects for which the endowment was created and that no portion of the fund is utilised even temporarily for incurring expenditure on any other object.

40. In order to watch that endowment funds or kattalais are appropriated only for the purposes for which the endowment was created a separate register in Form No. 30 showing in separate pages the yearly transactions of each endowment should be maintained in the office of the institution concerned. Surplus balances not required for expenditure in the near future should be invested in the manner laid down in the bylaws framed under the Act.

41. In respect of receipts in kind the quantity received as per Miscellaneous Demand Register should be noted in column 4 with the commuted value posted in Col. 5. The commutation of the receipt of grains in kind into their money value is necessary for the purpose of this ledger account to see if the expenditure on objects of endowment or kattalai is self-supporting and if there is any surplus at the end of the fasli, for purposes of investments. As the above transaction does not involve any actual receipt

in cash the commuted value should not be included in the cash accounts. Receipts other than in kind i. e. in cash should be posted in Col. 3. The postings in Cols. 3 and 4 on the receipt side should be made from the entries in the Miscellaneous Demand register and the Investmtnt register. On the expenditure side Cols. 10 to 14 are left blank for being filled in, as expenditure is incurred under each service, The names of such services should be noted in one or more columns as necessity may arise with reference to the purposes for which the endowment was created. At the end of each fasli, the figures under all columns in each account should be totalled and balanced and the closing balance (which may be surplus or deficit i.e. columns 6 minus 15 or columns 15 minus 6) struck and the same carried over as opening balance of the respective endowment accounts for the next fasli. The opening balance should be noted against column 6 of this ledger. An abstract showing the total receipts under each of the columns 3 and 4 and expenditure (Col. 15.) should be prepared for all endowments and kattalais at the end of the ledger and grand total of the different columns arrived at. The grand total of the Col. 3. should be agreed with the figures noted under collections in the D. C. B. statements prepared in the Miscellaneous Demand register for the leases etc., in cash and in the Register of investment for the interest on securities under endowments, the grand total of Col. 4. agreed with the total collection of grain in kind in the D. C. B. prepared for the transactions in kind in the Miscellaneous Demand register separately for endowments and the total of Col. 15 agreed with the figure in the posting register on the charge side under this account head and a certificate of having reconciled the totals in the manner indicated above should be recorded in the ledger under the abstract by the executive authority.

NOTE: (1) In cases where the expenditure in respect of any specific endowment exceeds the receipt, the executive authority should have the dittam revised with the approval of the Board or the Assistant Commissioner concerned so as to bring the expenditure within the receipt. Except in cases where the service for which the endowment was created is one the entire cost of which has to be borne by the temple but for the endow-

ment, the debit to the temple funds of the expenditure in excess of receipt in respect of the endowments not covered by the cases indicated above, does not form a legitimate charge against the funds of the temple and would therefore need to be made good by the executive authority who has incurred the expenditure. The executive authority should therefore take immediate action to revise the dittam and to restrict the expenditure the moment he apprehends that the expenditure is likely to exceed the receipt.

Even in cases were the debit of such excess expenditure is considered to be a legitimate charge against the funds of the religious institution such excess expenditure over the sanctioned dittam should be considered "unauthorised" in the sense that the excess expenditure is not covered by any sanction of the Board or the Assistant Commissioner concerned, unless the executive authority takes immediate action to revise the dittam such excess expenditure will be liable to be surcharged on the executive authority concerned.

NOTE: (2) In all cases in which it is proposed to make over to the temple or math any endowment the formalities prescribed by the Charitable Endowment Act of VI of 1890 should be invariably observed in order to render the transactions valid in law and to avoid the contingency of disputes arising in the future.

42. In respect of amounts casually received as ubhyams for the performance of some Special poojas, a separate ledger account may be opened in this ledger in the name of the tenderer to watch the expenditure. Accounts opened for the accounting of Ubhayams should not be mixed up with accounts maintained for specific endowments. Except in cases where the expenditure is in progress at the time of the closing of the ledger, the other personal accounts (opened for ubhayams) should be considered as closed and not carried over to the next year's ledger as in the case of endowment accounts. In the posting register the expenditure should be posted under "Ubhayams".

NOTE :—This register should be properly indexed.

REGISTER OF MISCELLANEOUS SALES.

43. The Register of Miscellaneous sales in Form No. 31 has to be maintained in all religious institutions when miscellanious articles such as old stores, materials, unserviceable vessels, gold and other valuables and other articles of kanikkai as per kanikkai register, produce of lands and gardens, sale of lands, live-stock, rice, bran etc., are disposed of by sale. In this register only transactions of such cases for which no regular contract agreements are taken should be recorded. This register should be the original document in which particulars of sale, the proceeds of which are realised in one instalment should be posted under the signature of the highest bidder in whose favour the sale is knocked down, each item being supported by sale lists which should be signed by the officer conducting the sales., and other connected documents which should be separately filed. All sales of miscellaneous articles should be effected only by public auction, but in exceptional cases sales otherwise than in public auction may be permitted by the Board or the Assistant Commissioner concerned. The sales shall be conducted by the executive authority or by such other authority as would have been prescribed for the purpose in the scheme framed for the administration of the institutions or as per directions of the Board or the Assistant Commissioner after giving wide publicity of the sale in such manner as he considers suitable. Before any article so sold is allowed to be taken possession of by the succesful bidder, the amount of bid by him therefor should be collected. Where the bid accepted is not the highest bid the reasons for rejecting a bid or bids higher than the one accepted should be recorded in writing and the same produced for audit scrutiny.

44. This register will include all sales whether effected in the office or outside office. For sales conducted at subordinate institutions, separate registers should be maintained by the officers in charge. The entries in the first four columns of the register should be made as soon as the orders have been passed for the sale. Columns 5 and 6 should be filled in as soon ss the sale is completed and cols. 7, 8 and 9 should be posted on the realisation of the sale amount. Separate pages

should be set apart in the register for each class of sales according to the budget heads with an index at the beginning of the register,

45. All amounts outstanding at the end of the fasli as per column 10 should be carried forward to the beginning of the next year's register.

Register of Money Orders and other valuables received by post

46. This register should be kept in form No. 32. All the money and valuables received by post should be posted in this register in the appropriate columns provided therefor. Each receipt should be attested by the Executivs authority as far as possible on the date of receipt. Similarly the postings in the respective registers of the valuables, cash etc. received as per this register should also be attested by the Executive authority in column 10. The money order coupons should bear the dated initials of the subordinate, authorised to receive the money orders etc. in the office and should also be stamped with the seal of the religious institution concerned.

47. There should be no delay ln transferring the postings of this register to the chitta or cash book or to the register of kanikkais as the case may be.

CHAPTER IV

REVENUE LEASED OUT.

48. Transfer by lease of immoveable property belonging to any math, temple or specific endowment :—

An executive authority may lease out any immoveable property belonging to the religious institution subject to the restrictions contained in Sec. 44. B. (i) of the Act as amended in respect of the lease of the whole or any portion of any inam. No lease in respect of properties other than inam shall be valid in case the period of the lease exceeds five years unless

the sanction of the Board has been obtained therefor-vide Section 76 (i) of the Act as amended.

Lease of produce of lands-under wet or dry cultivation-ryotwari and minor Inam lands without proprietory rights and Buildings.

49. The practice of leasing the produce of lands on waram basis i.e., sharing in proportion as agreed to and of self cultivation should as a rule be discontinued. The lease should always be for the payment either of a fixed sum in cash or of a fixed quantity in kind as may be decided upon by the authority competent to enter into a contract. Such authority in arriving at the decision as to the manner of lease, i.e., in kind or cash, shall take into consideration which of the two alternatives will be advantageous to the institution and will also ensure speedy realisation.

50. Except in the case of lands in Malabar District which are governed by the "Malabar Tenancy Act", all leases of produce of lands, buildings, topes, etc., shall be effected only by public auction which shall be conducted by the executive authority or by such other authority as would have been prescribed in the scheme framed for the administration of the religious institutions concerned or as per directions of the Board or the Assistant Commissioner concerned after giving full publicity thereto in the manner prescribed in this manual. The sale shall be confirmed by the competent authority.

Provided that the Board or Assistant Commissioner concerned may in exceptional cases dispense with the public auction for reasons to be recorded in writing.

Provided further that in the case of houses, shops and godowns, leases shall not be sold in auction in the areas to which rent control order has been extended so long as such order is in force.

51. Where the right to collect fees in respect of all items of revenue like fishery rents, cart-stand fees, weekly market fees, cattle fair, sale of prasadams, etc., is proposed to be leased

out, the executive authority shall prepare a preliminary notice setting forth the conditions and the terms subject to which the lease will be granted.

52. The conditions and terms set forth in the preliminary notice of auction of lands, buildings, right to collect fees, etc., shall be approved by the authority competent to enter into a contract. A copy of the auction notice should be forwarded to the Assistant Commissioner concerned sufficiently in advance of the date of the auction so that he may, if need be, depute any member of his staff to be present during the auction.

53. The preliminary notice shall among other usual conditions set forth the following conditions and terms subject to which the lease will be granted viz.,

(a) The selection of the lessee shall vest in the authority competent to enter into contract.

(b) (i) No person shall be permitted to bid at the auction unless he deposits as security such sum as shall be specified in the notice.

(ii) That except where the bid is not accepted at the time when it is made, the bidder shall be responsible for any loss arising on account of his withdrawal afterwards.

(c) If the period of lease does not exceed one year,

(i) the lessee shall within one week from the date of confirmation of the lease in his favour, deposit a sum which together with the security referred to in clause (b) would make up one-fourth of the total lease amount. This sum should in the first instance be credited under "deposits" and ordinarily adjusted towards the instalments of the lease amount due for the last three months of the year, but it may be adjusted towards any instalments of the lease amount over-due from the lessee and towards the loss, if any, sustained by resale or departmental management; and

(ii) the balance of the lease amount shall be paid monthly within the 5th of the month following that to which the instalment is due commencing from 1st July of every fasli.

(d) Where the period of lease exceeds one year,

(i) the lessee shall within one week of the date of confirmation of the lease in his favour deposit a sum which together with the security referred to in clause (b) would make up an amount equal to one year's lease amount. This sum should in the first instance be credited under "deposit" and ordinarily adjusted towards the last year's lease amount, but it may be adjusted towards any instalment of the lease amount over-due from the lessee and towards the loss, if any, sustained by resale or departmental management, and

(ii) the balance of the lease amount shall be paid fully within such date in each year as the authority competent to enter into contract may determine.

(e) The lease deed shall ordinarily be executed and registered within 15 days from the date of confirmation of the lease and no person shall be allowed to exercise his rights as a lessee until he has executed the lease deed.

Note.—It should be specifically mentioned in the sale notice that the registration and other incidential charges connected thereto should be borne exclusively by the lessee himself and no portion of it will be met by the institution.

(f) If any instalment due under the lease is not paid within one month of the date on which it becomes payable, the executive authority shall forthwith terminate the lease and order its management departmentally at the risk of the lessee till it is re-sold.

(g) The lessee shall not assign, sublet the lease or part with the possession of the property or any part of it or any of his rights under his lease without the previous consent in writing of the Board or the Assistant Commissioner concerned.

(h) The leases shall ordinarily be unconditional.

54. The executive authority or such other authorities as per the scheme or as determined by the Board or the Assistant Commissioner concerned shall conduct the auction and shall not permit any person who fails to deposit as security such sum as may be specified in the preliminary notice, to bid at the auction.

Note.—The names of the different bidders, the earnest deposit tendered by them, the bid amounts of the respective bidders should be recorded, as the auction is conducted, in a separate register called auction register in Form No. 9. The signature of the highest bidder should be obtained in the auction register itself in token of having accepted the bid, the amount written in words, duly attested by the officers who conducted the sale.

55. The authority competent to accept the bid shall determine which of the bids at the auction should be accepted after satisfying himself about the solvency of the successful bidder. Generally the highest bid should be accepted, the other conditions being satisfied. Where the bid accepted is not the highest bid, the reasons for rejecting the bid or bids higher than the one accepted shall be recorded in writing and the same produced for audit.

Note.—The earnest money deposits of unsuccessful bidders should be refunded immediately after the auction is closed.

56. The authority competent to enter into contract shall then enter into a written contract with the person whose bid has been accepted in accordance with the terms and conditions of the preliminary notice.

57. In the case of every lease, a lease deed shall be executed and it shall among other usual conditions specify :—

(i) The duration of the lease.

(ii) The amount of each instalment of the rent and the date on or before which it shall be payable.

(iii) The compensation or penal interest payable in case of payment of any instalment after due date.

(iv) The liability of the lessee to make good any loss caused to the institution on re-sale or through departmental management and re-sale owing to default on the part of the lessee to fulfil the terms of his contract.

(v) The rate of fees to be levied by the lessee in regard to cattle fair, weekly market, cart-stand, etc.

58. No person shall be allowed to exercise his rights under the lease until he has executed the lease deed.

Note.—The lease deed should be duly stamped according to the Indian Stamp Act and registered.

59. The sale should be held sufficiently early so that there may be enough time to arrange for a re-sale whenever it becomes necessary, by the purchaser not furnishing the required security and executing the lease deed in time or for other causes.

60. Immediately after the sale has been confirmed, the necessary particulars should be entered in the Register of Revenue yielding properties and Miscellaneous-Demand Register. It should be remembered that the security deposit is intended mainly to safe-guard the institution against any loss which it may sustain by the cancellation of the lease and its re-sale or departmental management of revenue in consequence of the breach of the terms of the contract by the lessee. A careful watch should, therefore, be kept over the punctual payment of the instalment with reference to the Miscellaneous-Demand Register and prompt steps should be taken in case of default.

61. Delay for short periods may be permitted at the discretion of the executive authority subject to the payment of the penal interest at stipulated rates but liability to pay penal interest should not be looked upon as a sufficient security for all losses to the institution. In cases, therefore, of persistant delay on the part of a lessee, prompt steps should be taken for the cancellation of the lease and its re-sale or disposal otherwise, so that any loss sustained by the institution by the cancellation of the lease may be covered from the balance of the security deposit left after meeting the arrears of revenue and the penal interest remaining unpaid at the time of the cancellation.

62. Before cancellation of lease, a notice may be served on the defaulter intimating him that if the amount of the instalment which has fallen in arrears and also the amount of penal interest due thereon upto the date of payment, be not paid within three days from the date of notice, the lease will be cancelled and otherwise disposed of at his risk. Immediately after the cancellation of the lease is decided upon, the collection

of revenue should be taken over from the lessee and managed departmentally until it is resold.

63. The balance of the security deposit, if any, after meeting the arrears of revenue, loss suatained by the cancellation of lease for the reminder of the term, etc., may be refunded to the party at the end of the lease. Should however the security deposit be found insufficient to meet the above items, the balance can only be recovered from the defaulting lessee by a suit in civil court.

64. In respect of lease of agricultural lands, steps may be taken against the lessee as provided in law, if need be, after taking legal opinion in the matter.

Note.—The order of Government in respect of lease of properties belonging to the Local bodies are furnished for the information and guidance of the executive authority.

(i) Government have in G. O. No. 4674 L. & M. dated 3-12-1931 held in respect of Local bodies that the execution and registration of a lease deed should not be dispensed with even in cases where the entire lease amount is collected in advance. A deed would be necessary for enforcing the other conditions usually incidental to the lease of any property.

(2.) In G. O. No. 239 L. & M., dated 20-1-30 the Local Bodies were advised by Government that deeds executed in their behalf or by contractors in respect of lease of buildings, cart-stand or other immoveable properties belonging to the Local Bodies, required registration irrespective of the terms of lease. The Government have subsequently informed the Local Bodies in their order No. 2629 L. A. dated 25-7-40 that the omission to get an agreement registered will not debar the filing of a suit for the recovery on a "quantum meruit" basis. Where there is a written agreement but it has not been registered the rights of the Local Body under the agreement as such will be unenforceable but it can sue the lessee for compensation for the use and occupation of the farm. The Local body will be legally entitled to recover reasonable compensation for the use and occupation of

its property. This does not mean that the registered agreements can be dispensed with. Registered agreements should continue to be obtained as they represent the most secure method for the recovery of the amounts due to the Local Bodies under contract.

65. It must however be remembered that if in consequence of the omission to get registered lease deeds from the lessees, the institution is unable to enforce the terms of the lease in a court of law successfully and in consequence has to forego the amounts due to the religious institution, then such loss would be surchargeable under Section 48 (4) of the Act of 1926 as amended, on the executive authority responsible for not obtaining from the lessee proper agreements.

CHAPTER V

DEPOSITS

66. Deposits of the Religious Institution will be of one of the following kinds viz.—

(a) Deposits by renters i.e., those who farm out the revenues of the religious institutions i.e., lessees.

(b) Deposit by contractors, i.e., who undertake to execute work or supply materials.

(c) Earnest money deposits of tenderers or bidders.

(d) Security deposits of the subordinates of the religious institutions.

(e) Unclaimed contractors' dues.

(f) Other miscellaneous items such as the proportionate share of amount due on the realisation of receipts under "archanas", fees levied for tendering the kanikkais in the temples and the like and payable to the different service holders in accordance with the custom in vogue.

67. A Register of deposits paid to the Religious Institution in cash should be maintained in Form No. 11. Separate sets of pages should be set aside for each of the above classes of deposits. For the deposit received in office, the receipt in Form No. 5 shall be granted.

68. Each part of the register will open with the details of the previous year's outstanding balances as shown in the previous year's register. The deposits received during the year will then be entered in columns 1 to 5 of the register as each transaction occurs. The day-to-day postings under receipts in this register will be made from the entries in the Miscellaneous Receipt Register. At the end of the month a total of the deposits received during the month should be made in column 6 and the total reconciled with the corresponding figures in the posting register.

69. Re-payments in cash or by transfer should be noted against original credit in the column for the month in which the refund is made and a total of the postings should be made at the end of the month.

70. At the end of the register an abstract for each month showing the opening balance at the beginning of the year, the receipts and the refunds (to be shown separate) made during the month should be worked out. The receipt and refunds for the month should be reconciled with the correspondiug figures in the posting register. At the end of the year the totals under receipts for all the months inclusive of the opening balance should be struck. Similarly, the total expenditure for the year should be worked out and the balance under deposit, pending refund, should be arrived at, the correctness of which should be certified to by the executive authority. All the outstanding balances as per details in the deposit register (column 32) should be carried over as opening balances of the next year's register. The details as to the month and year to which the arrears relate should be furnished in column 2 of the register.

71. No deposit made in cash shall be refunded except on the written order of the executive authority. The order for refund shall be made on a deposit refund voucher (Form No. 13) after the executive authority has satisfied himself by a reference to the appropriate register of deposits that the deposit is actually outstanding and that the accountant or any other person entrusted with the maintenance of this register has also ceriified to that effect.

72. The following items shall not be credited to any deposit head of account.

(a) Sums that can be clearly brought to the account under any revenue head.

(b) Pay, leave salary or other allowances and fines.

EARNEST MONEY DEPOSIT.

73. Earnest money deposited by intending bidders at auction need not be credited to deposit or brought on to the account of the religious institution concerned except in case of the successful bidder. The refund of the unsuccessful bidders' earnest deposits should be made immediately the auction is closed and the acknowledgments of the depositers should be obtained in the auction register against the original entry of deposit. Should it however be found not possible to refund the earnest deposits on the day of auction itself, then they should be credited under deposits and the amount refunded in the prescribed manner.

SECURITY DEPOSITS OF THE SUBORDINATES.

74. Security shall be taken from the officers and servants of the Religious Institution specified below and from such other persons who are entrusted with receipt, custody or control of moneys or valuables, jewels, vessels, etc.

(1) Executive Officer, Manager, Superintendent, or Paid trustee.
(2) Shroff.
(3) Manager.
(4) Bill Collectors.
(5) Store keeper.
(6) Maikaval.

The security should be

(1) In cash, or
(2) In Post Office Savings Bank Deposits, or
(3) In Government Promissory notes, or
(4) In Municipal or Local Board Debenture Bonds, or

(5) In Post Office 5 years cash certificates or Post office National Savings Certificates for the amount at which they are purchased and not for their face value, or

(6) In Post Office 10 year Defence Savings Certificates or

(7) In immovable property.

75. The amount of security in each case should be fixed by the Board or by the Assistant Commissioner concerned.

76. Security bond should be taken in all cases. They should be signed by the employees and should be executed in such a way as to cover any duty assigned to an employee. The cost of stamp paper and registering security bonds must be borne by the depositer except when his salary or maximum salary does not exceed Rs. 15 per mensem in which case, the above charges may be borne by the religious institution concerned.

NOTE.—The registration of security bonds executed by the employees of the Religious Institution need not be insisted upon when such bonds are not compulsorily registerable under the Indian Registration Act. The matter is left to the discretion of the Board or the Assistant Commissioner concerned.

77. All bonds executed in favour of the Religious Institution should be kept in the safe custody of the executive authority with a covering list in which particulars of each bond should be entered as soon as it is received and duly executed except that bonds executed by the Executive officer, Superintendent, Manager or Paid trustee of Religious Institutions appointed by the Board shall be sent to the Board for safe custody.

SECURITIES OTHER THAN IN CASH.

78. A separate register in Form No. 12 shall be maintained in the office of the institution concerned of all security taken under para 74. All such securities excepting cash deposits should be duly endorsed to and pledged to the executive authority of the institution concerned after obtaining the sanction of the appropriate authorities for such transfers wherever necessary or to the Board in respect of executive authority appointed by

the Board. The interest realised from time to time should be brought to account and paid to the party on their receipt. In the case of immoveable property security should be for not less than double the amount of the security required in cash. The estimated value of the property should be ascertained in the manner to be prescribed by the Board in each case. It should also be seen that the property is free from encumbrance and to ensure this the employee concerned should be required to produce Title deeds and the non-encumbrance certificates which should be carefully filed after scrutiny by the counsel to be nominated by the Board, of the validity of the Title of the person who is required to furnish a security to the property proposed to be pledged and other aspects, to render the transactions valid in law. The amount of security provided by the employee of the religious institution concerned in immoveable property and not the value of the immoveable property pledged should be shown in the above register in column 8. The deposits obtained by way of immoveable property should be shown separately in this register. Particulars should be given in column 9 of the register as regards the number of the promissory notes or savings bank pass book, the nature, the extent and position of the immoveable property besides the information whether the title deeds, non-encumbrance certificate, etc., have been filed.

79. At the end of the year, the balances of all securities as shown in the register should be verified by the executive authority with the respective post office savings bank pass book, Government Promissory notes, etc., and a certificate of such verification having been made, recorded by the executive authority in the register. Security bonds in these cases also should be taken in the prescribed form.

MIRAS OR SERVICE HOLDER'S SHARE IN THE OFFERINGS, SERVICES, KANIKKAIS, ETC.

80. In religious institutions where the practice of distributing a certain proportionate share in the receipt, under offerings, kanikkais and services such as archanas etc., is in vogue, the whole receipt under the above categories should be

brought to account and disbursement of the amount representing the share of the respective service holders made by way of refund. To achieve the above object, the following procedure of accounting the above receipts is prescribed. In most of the cases of receipts, the collections are made at fixed rates for each item of service. The collections may therefore be made through printed tickets with face value impressed on them with reference to the nature of service for which the receipt has to be issued. When remittances of collections are made into the treasury of the religious institution concerned, by the person entrusted with collection for such services, the accountant or the shroff, as the case may be, may note on the reverse of the last duplicate receipt the proportionate share due to the various service-holders as per custom in vogue and grant original Miscellaneous Receipt in Form No 5. in token of having received the amount from the said person. The accountant while posting the receipt in the Miscellaneous receipt register may show the share due to the respective share-holders as recorded on the reverse of the duplicate or counterfoil receipt, under the column deposit to the credit of the person concerned. The share due to the institution in the above items of receipts may be credited under the regular account head. The amounts due to the various service-holders standing to their credit in deposit account may be refunded to them periodically in the manner prescribed for the refund of deposits.

LAPSING OF UNCLAIMED DEPOSITS.

81. Deposits not exceeding one rupee which remain unclaimed for one whole fasli year, balances not exceeding one rupee of deposit partly repaid duriug the previous fasli and all balances unclaimed for a period of three complete faslis from the date on which such balances become repayable shall lapse to the institution and be credited to the sub-head (c) "other items" under main Head 7 "Miscellaneous receipts" on the receipt side.

EXAMPLE: Renters deposit tendered by a lessee for a lease covering five faslis (e. g. from fasli 1353 to 1357) shall lapse to the institution only at the end of fasli 1360 if in the meantime the lessee has not preferred any claim for the same. In the above case, the deposit becomes repayable only after the

expiry of the period of lease. The period of three years should be reckoned only from 1358.

82. The lapsed deposits credited to the institution shall not be refunded except on the written order of the executive authority who should satisfy himself,

(1) that the deposit was actually received,

(2) that it was credited to the Miscellaneous receipt as lapsed,

(3) that it has not been previously refunded, and

(4) that the claimant's identity and title to the refund are in order.

83. The refunds of the deposits may be made on the refund vouchers prescribed for the purpose. The refund voucher should also bear the particulars referred to in para 82 duly attested by the executive authority.

NOTE: The fact of refund shall be noted against the original entry of receipt in the deposit register to guard against double payment.

CHAPTER VI

INVESTMENTS.

84. A register of Government and other securities as well as any other investment held by the religious institutions should be maintained in Form No. 14. Separate pages should be set apart for each endowment. No security or other investment entered in this register shall be written off unless and until it has been disposed of absolutely by sale or otherwise.

85. Provision has been made in the register for watching the interest due and the realisation on account of it from time to time. Care should be taken to see that the amounts due are realised on due dates and that there are no outstandings.

Note: The interest accruing from investment of any endowment not required for immediate expenditure may be re-invested in the manner laid down in the Bylaws framed under the Act.

86. At the end of each fasli the totals under each column in this register should be struck and an abstract at the end of the register showing the names of the securities held, the amount invested, the amount realised and the balance of the investment on hand should be prepared. Similarly a D. C. B. statement for the interest should also be prepared. These two statements should be attested by the executive authority after satisfying himself about the correctness of the balance of securities with reference to receipts held by him.

CHAPTER VII

REVENUE.

Income from immoveables - lands.

87. The main two classes of lands in the possession of religious institutions are :—

(a) ryotwari and minor inam lands (without proprietory rights).

(b) permanentaly settled estates and whole inam villages.

88. In the case of lands coming under category (a) above, lease of the produce of lands on money rents or on fixed payments in grain is suggested in Para. No. 49. for adoption to ensure a better and effective control over the demand. The general procedure prescribed for the lease of revenue applies to this case also.

89. There may be institutions where the lands would have been leased out for certain fixed periods covering the faslis yet to come on the sharing system. In the places where the above method of cultivation is in progress, the following system of accounting is prescribed for adoption. It should, however, be clearly understood that after the expiry of the current lease only the procedure suggested in Para. 49. should be adopted.

90. Provided that if at any time the executive authority considers that the cultivation either on sharing system or self

cultivation, is inevitable, he may apply to the Board or the Assistant Commissioner concerned for specific approval for the adoption of either of the above methods of cultivation with reasons therefor. The sanction thus accorded will be current only for the fasli for which such approval was granted.

Sharing system :—

91. Effective steps to ensure that the harvests are supervised properly and that the institution gets its due share of the produce should be taken by the officers in charge of the institution. Crops entered in the cultivation accounts should be estimated as to the out-turn which the crop in each field is expected to yield by the subordinates of the religious institution in the presence of the tenants concerned ten days before they are fit for reaping, either approximately, by experience or by some other suitable method in practice in the locality. The quantity so estimated should be entered in an account called "Pulli Padukurippu" in from No. 17. and a consolidated account (pulli Goshpara) prepared from these "Pulli Padukurippu" should be required to be submitted to the executive authority within a short interval after estimating was done. On receipt of the above accounts, they should be checked with the out-turn of the previous years, and if there is not much difference they should be forwarded to the supervising officers to conduct the harvest. Before conducting the harvest they should be required to re-inspect them in cases of doubt and to prepare "Azhimash Pulli" in Form No. 18. If the estimate as per this account should be in excess of the pulli account they should be required to prepare a fresh account of the expected yield.

92. Then after the harvest is conducted "Obbadai" report in Form No. 19 should be prepared to show the figures as per pulli and azhimash accounts and the yield realised and its disposal.

MALABAR DISTRICT.

LEASE OF IMMOVEABLES—LANDS.

93. The system of land holding in Malabar is governed by the provisions contained in the Malabar Tenancy Act of 1929

as amended. The lands are held by the tenants from Jenmi-(the principal land lord) on different tenures of which kanom is the leading type of renewable tenure.

94. In whatever tenure the lands may be held by the tenants, the executive authority shall obtain the lease deeds from the tenants consistent with the provisions of the Malabar Tenancy Act and have them registered at the cost of the tenant as provided in section 48 of the said Act.

PERMANENT LAND REGISTER.

95. A register in Form No. 41 for the lands owned by or vested in or demised to on kanom or acquired by virtue of mortgage by the Religious Institution shall be maintained by the executive authority. Provision has also been made in this permanent register to record the nature of tenure under which the lands or holdings are held by the tenants, the amount of "Michavaram" due from the transferees, etc. This register should be kept uptodate by effecting alterations in the appropriate columns if caused by any change in the tenure, etc.

96. The regular realisation of the amount or kind, etc,, due to the "Jenmi" according to the nature of tenure under which the lands are held by the tenants by taking suitable action wherever necessary for default as provided in the Malabar Tenancy Act, should be watched through the Miscellaneous demand register in Form No. 6 by suitably amending the columns provided in the register, if need be. Separate sets of pages should be allotted for exhibiting transactions.

(1) Under lands owned by or vested in the institution.
(2) Acquired by it by virtue of mortgage and
(3) Lands demised to the institution on kanom, etc.

97. The instructions contained in this manual as to the maintenance of the Miscellaneous-demand register in other aspects and the general procedure prescribed in this manual for the leasing out of immoveable properties so far as they are not inconsistant with the provisions of the Malabar Tenancy Act apply mutatis mutandis in the case of lands demised to the tenants in general and in the case of leasing out of buildings and shops in particular.

RECEIPTS.

98. For the realisation of dues (both in cash and in kind) effected through Agents the procedure laid down for the maintenance of accouuts, etc., by the subordinate officers at outlying stations should be followed in conformity with the instructions contained in Section 47 of the Malabar Tenancy Act of 1929 as amended (for the grant of receipts, etc.).

99. The receipt to be granted under Section 47 should specify :—

(a) A description of the holding in respect of which the rent was paid ;

(b) The date of payment.

(c) The amount paid.

(d) The period to which the amount paid relates, and

(e) The arrears, if any, remaining due from the tenant after the said payment.

100. A reference to the date and registration number of the document under which the holding is held and also the name of the sub-registration district in which the said holding is situated shall be deemed to be a sufficient description of the holding for the purpose of this section.

101. To enable the subordinate to grant the receipt in Form No. 45 in the manner prescribed above, the executive authority should arrange to furnish him with the required particulars in advance.

REGISTER OF RENEWALS.

102. With a view to watch the realisation of renewal fees leviable under the Malabar Tenancy Act if the tenant, i.e., transferee is permitted to enjoy the said property for a further period after the termination of the original period, the register, prescribed for the purpose in Form No. 42 shall be maintained by the executive authority. The manner in which the amount of renewal fee should be determined is laid down in Chapter IV of the Malabar Tenancy Act of 1929 as amended and the instructions laid therein should be followed. The columns in this register are self-explanatory.

103. The moneys obtained by way of kanom and other securities in respect of Verumpattam and other kind of tenures should be recorded separately in the deposit register.

Land Revenue in Estates owned by or vested in the Religious Institutions including whole Inam villages.

104. The holdings in the estate owned by or vested in the Religious Institutions are governed by the provisions of the Madras Estate Land Act 1908 as amended.

105. In respect of unsettled villages prompt steps should be taken by the Executive authority for making of the survey and record of rights and of a settlement of rents in the manner prescribed under the Madras Estate Land Act.

RENT

106. The rents are payable by the Ryots on the holdings in the estate both in cash and in kind as may be agreed upon between the Ryot and the land holder. In the absence of agreement or custom the tenant is bound to pay rent on whole holding though he does not cultivate it or puts it to some other use. Where the custom gives the tenant a right to leave a portion of his holding uncultivated for a year paying rent only for the cultivated portion, the land holder (the executive authority) cannot assign on Darkast lands remaining uncultivated and raise rent thereon.

107. The rent of a Ryot shall not be enhanced except as provided by the Madras Estate Land Act as amended. Permanent reduction of rent payable in cash should be granted only in the manner prescribed in Chapter III of the said Act.

108. In the absence of custom or contract remission of rent is a matter of grace and not of right. If the muchilika provides for remission then the tenant is entitled to it as a matter of right.

109. In respect of reduction of rent consequent on the permanent failure of supply from the irrigation work on which the irrigated land is dependant, the permanent failure of supply must be after the rate of rent which is sought to be reduced was agreed upon.

110. Commutation of rent payable by the Ryot in kind on the holding to a definite money rent is governed by the provisions contained in Sectian 40 of the Madras Estate Land Act and such cases should be dealt with accordingly.

111. Rent shall be payable in instalments according to the agreement or in the absence of agreement according to the established usage. An instalment of rent not paid on the day on which it falls due becomes on the following day an arrear of rent. An arrear rent shall bear simple interest at the rate of one half percent per mensem from the date on which the arrear fell due until it is liquidated.

112. Unless the payment is made by a ryot for any specific year and instalment it may at the option of the executive authority be credited on account of any arrear not barred by limitation.

113. The rent shall be paid by the Ryot at the village office. When the rent is payable in kind It shall be delivered at the granary of the institution in the village in which the holding is situated or at such granary within 10 miles of the village as may be provided in that behalf by the institution (The institution may bear the cost of transport from the thrasing floor to the granary if the distance exceeds 3 miles).

114. Chapter VI of the Madras Estate Land Act deal with the procedure for the recovery of rent by suit or by distraint and sale of movable property or of the holding. The same shall be observed when coercive steps are resorted to by the Executive authorities.

115. Machine numbered triplicate receipt books (Form Na. 45) shall be used by the Karnam for the collection of rents from the Ryots in the Estate lands. The receipt shall specify the foliowing particulars :—

(a) The names of the payer and payee.

(b) The name of the village in which the holding is situated.

(c) The amount paid.

(d) A discription of the holding on account of which the rent has been paid.

(e) The year and the instalment to which the payment has been credited.

(f) Whether the payment has been accepted as payment in full or only on account and

(g) The date on which the rent is paid,
and the receipt so granted shall be signed by the Executive authority or by any other subordinate, authorised by him in writting in that behalf or the Karnam of the village.

NOTE:—It should specifically be noted that any loss arising out of the omission to grant the receipt to the Ryot in the manner prescribed in the Madras Estate Lands Act would have to be made good by the person responsible therefor. (Vide sub-section (2) of Sectian 63 of the Madras Estate Land Act).

PATTAS AND MUCHILIKAS:

116. Pattas and Muchilikas are in most cases documents affirming a pre-existing contract with annually repeating terms concerning a tenancy. Patta should exhibit all the particulars detailed in Section 51 of the Madras Estate Lands Act and shall be signed by the land holder and the muchilika which is a counter part of the patta to hold to its terms shall be signed by the Ryot. In the case of the Ryot the tender of the proper patta is made a prerequisite to the recovery of kist by the special procedure of distraint and sale of movable property or attachment and sale of occupancy right in the defaulters holding by proceedings before the Revenue Divisional Officer.

117. Instructions regarding the exchange of pattas and muchilikas are contained in chapter IV of the Madras Estate Land Act. According to sub-section (3) of Section 53 of the said Act Pattas and Muchilikas accepted and exchanged for any revenue year shall remain in force until the commencement of the Revenue year for which fresh pattas and muchilikas are accepted and exchanged provided that where a patta or muchilika has continued in force for more Revenue years than one, no fresh patta or muchilika for the same holding shall take effect until the commencement of the Revenue year next succeeding that in which it is tendered, accepted or exchanged

118. The following is the list of essential accounts to be maintained and returns to be submitted by the village officers. The executive authorities may also cause to be maintained such other accounts as may be found neccessary for the proper accounting of the demand, from the Manual of taluk and village accounts.

1. Permanent Field Register and abstract register of changes of entry of fields (Form No. 44).

2. Permanent Register of minor Inams and changes therein (Form No. 46).

3. Sagupadi Register: Statment showing the particulars of monthly cultivation in the Estate and minor inam lands (Form No. 47).

4. Abstract statement of cultivation. (Form No. 72)

5. Adangal Annual statement of occupation and cultivation field by field. (Form No. 48)

6. Statement showing the lands unauthorisedly occupied. (Form No. 49)

7. Statement showing the trees and thopes belonging to the estate as well as patta thopes (Form No. 50).

8. Patta Transfer Statement. (Form No. 51)

9. Bought in lands Register. (Form No. 54)

10. Remission Statement. (Form No. 56)

11. Statement of Teervaijasthi (water rate account) (Form No. 58).

12. Statement of Miscellaneous Revenue. (Form No. 59)

13. —do— alternative account. (Form No. 60)

14. Statement of local and special funds other than those collected on Ryotwari lands. (Form No. 61)

15. Settlement Register. (Form No. 62)

16. Particulars of settlement. (Form No. 62A)

17. Patta. (Form No. 63)

18. Alternative Patta form. (Form No. 64)

19. Abstract statement of settlement. (Form No. 65)

20. Chitta of daily collections. (Form No. 66)

21. Demand collection and balance statement (Form No. 67).

22. Statement showing the irrecoverable items. (Form No. 68)

23. Statement showing the details of over payments realised. (Form No. 69)

24. Remittance list. (Form No. 70)

25. Interest account of Ryots. (Form No. 73)

119. The following Registers shall be maintained in the office of the Religious Institutions :—

1. Permanent Field Register and abstract Register of changes of entry of fields (Form N. 44),

2. Permanent Register of minor inams and changes therein. (Form No. 46)

3. Register in the form of abstract statement of cultivation. (Form No. 72)

4. Register of trees and topes belonging to the estate and patta topes. (Same as Form No. 50)

5. Current Register of applications for transfer of pattas received in the office of the Institutions. (Form No. 52.)

6. Register showing the lands bought in by the Estate for arrears of rent. (Form No. 54).

7. Subsidiary register to the one referred to in item (6) above. (Form No. 55).

8. Curreut Register of shavi applications received in the office of the Religious Institutions. (Form No. 57).

9. Register of settlement. (Form No. 65).

10. Statement of irrecoverable items to be maintafned in book form. (Form No. 68).

11. Village war Demand collections and balance register (Form No. 71).

12. Current Register of Darkasths received in the office of the Religious Institutions. (Form No. 53).

120. Some of the general instructions on the maintenance of these accounts are given below for the information of the Executive authorities. For further particulars reference should be made to the Manual of Village and Taluk accounts.

Permanent Field Register:—FORM No. 44.

(Village account A).

121. In this register all alterations of a permanent nature such as inam lands transferred to Government, 'Dry lands' transferred to 'Wet' and vice versa should be entered up-to-date in the column of remarks with the number and the date of the order sanctioning the change when new fields are formed and given number in continuation of the last number of the village; these numbers should be entered not merely against the original numbers out of which they were formed but also at the end of the register in serial order; when space is insufficient to note changes additional blank sheets may be inserted. The Karnam should compare the entries in the Adangal with those in the printed settlement register as soon as the latter is received. At Jamabandi the variations should be all reconciled.

122. In case of lands acquired for public purposes under the Land Acquisition Act or otherwise, if Land Revenue is alienated in the case of such lands, the land revenue alienated (number and Date of order) should be shown as a fixed remission and brought to statement (Village account No. 5) in Form No. 56 and remitted at Jamabandi, in addition to the entry being made in the remarks column of this register.

123. This register should be maintained in duplicate, one register being kept in the Head office of the Religious Institution and the other by the Karnam. For further detailed instructions Revenue Board's Standing Order 34-A and instructions contained in the Manual of Taluk accounts may be referred to.

124. All changes in the copy kept in the Head office should invariably be attested by the Executive authority.

125. At the time of Jamabandi both copies should be carefully tallied in respect of all changes.

(2). **Permanent Register of Inam:**—FORM No. 46.

(B Register).

126. The title deeds should be arranged under the different descriptions of inams to which they belong viz. Religious, Charitable, Personal service etc., and the fields under

each title deed should be shown against it. The number of the title deed and not that of Iyan Patta should be noted in column 2. The figures in the abstract should agree with the totals in the village statement No. 7-A Form No. 60. Alterations of a permanent nature subseqnent to the preparation of this register should be noted in the remarks column with the number and date of the order sanctioning the change. Column 10 should give the assesment charged upon excess found in the inam subsequent to the Inam settlement.

127. This register should also be prepared in duplicate and a copy kept in the office of the Religious Institutions. When a change is noted in the village copy of the register it should also be carried out in the copy kept in the Head office. At Jamabandi the two copies should be compared.

Sagupadi Register:—FORM No. 47.

(Statement No. 1 village account).

128. This is a monthly register of cnltivation in the village. It constitutes the monthly return rendered by the Karnam to the Head office of the Religious Institutions.

129. This statement should be prepared by the Karnam from the Adangal separately for each month the name of the month appearing at the head of each month's entries. There should be separate sections uuder each crop for the area cultivated in each description of land "Wet" "Dry" and "Poramboke". The area cultivated under each crop should be posted from the adangal, columns 13 and 14 should show the total area cultivated (i.e., both irrigated and unirrigated) under each crop in each survey number and subdivision. Coiumns 15 and 16 should show the area irrigated in each field out of those shown in columns 13 and 14 as well as areas cultivated with unirrigated crops in previous months but brought under irrigation during the month. In each month the total area cultivated in the month and upto the month must be entered under each crop. At the end of the statement a grand total should be struck showing the area cultivated in and upto the month under all crops in each description of land and the total cultivated area in the village.

Columns 8 to 12 are intended to be filled in where the system of cultivation referred to therein is in vogue.

Column 17 :—If in dry land Kambu is raised in first crop and ragi in the second crop the latter is not assessed in some places. To exhibit the crops of similar nature column 17 is provided in this statement.

130. The statement should be prepared by the Karnam and forwarded to the Revenue Inspector where there is one or other inspecting officer with adangal before 25th of every month to be returned with his signature and date after verification of the entries. He will prepare a consolidated extract in form No. 72 for all villages in his charge and send the same to the Head Office. In the office of the executive authority a register in this form (form No. 72) should be maintained setting apart separate sets of pages for each village. The posting should be made from the consolidated extracts received from the outdoor inspecting officers. The correctness of the posting should be verified during Jamabandi.

Adangal :—Form No. 48.

(Account No. 2).

131. Adangal is the annual statement of occupation and cultivation field by field. It is intended to give all the particulars required for azimaish and the Jamabandi. The first 6 columns will be filled up from the previous year's records. In institutions where the village is surveyed and settled and where only two crops are booked columns 14 to 20 may be omitted and the required particulars noted in columns 21 to 24 by suitably amending the heading.

132. In cases of unauthorised occupation of land for cultivation purposes the fact should be recorded as such against the extent noted in this register as cultivated.

133. An abstract at the end of the fasli should be prepared cropwar or Kandayamar as the case may be under "Dry" and "Wet" separately, for Iyan and Inam lands.

134. For every season the inspecting officer should verify the cultivation booked by the Karnam, correcting them where

they are erroneous and attest the entries in token of having inspected every field. They will also be over checked by the Executive authority.

135. This statement is to be continued afresh after the Jamabandi. At Jamabandi the entries in this account should be compared with those in the Karnams' cultivation note book and in (Statement No. 1). Form No. 47.

Statement of Unauthorised Occupation:—Form No. 49.

(2 A-village account).

136. This statement should give particulars of all items of miscellaneous revenue depending on occupation or cultivation of lands other than those held on ryotwari tenure.

137. In column 8 the extent actually cultivated should be entered. In column 9 the extent occupied but left waste should be entered but not unoccupied waste. All the columns excepting column 12 should be filled up before the Jamabandi and column 12 as soon as the orders have been passed.

Statement of Trees and Topes:—(Form No. 50)

(2 c statement)

138. All estate topes, all trees on which tree tax is leviable standing on porambokes and scattered trees on which a separate tax is levied or which are rented out should be shown in this statement. The account will be prepared from the previous year's statement and the actual transactions for the year. Topes on lands held on Ryotwari tenure should not be shown in this account unless trees are separately assessed. The column of remarks should specify the terms of the lease or grant with other particulars. The notes of inspection by the Inspecting officers should be entered fully in this account. This account should remain with the Karnam till the Jamabandi of the following year.

Patta Transfer Statement :—(Form No. 51).

(No. 3 account).

139. This is the annual register of changes of entry of fields ordered by the Executive authority. It should be written up in four sections (1) for relinquishments (2) for assignments,

(3) for transfers of registers and (4) for all other charges. A number of consecutive pages should be allotted for each section.

140. In the case of land purchased by private individuals at sales for arrears of Revenue, the name of the purchaser should be registered in the accounts as soon as the sale is approved without waiting for the issue of the sale certificate. This account should be deposited in the head office at the Jamabandi of the fasli following that to which they re-relate. In the Head Office a current Register in Form No. 52 should be maintained.

Current Register of Assignment or Darkasts

Form No 53.

141. This register has to be maintained in the Head Office. Posting should be made from the Extract of No. 3 village account (Form No. 53) so far as they relate only to assignments or darkasts.

Bought-in-Lands Register : (Form No. 54)

(Account No. 4).

142. This register should be maintained in Form No. 54 by village officer after the intimation from the Executive authority, based on register maintained in Head Office, has been received by the Karnam. The correctness of the changes effected in the adangal will be verified during Jamabandi with reference to the bought in land register.

Remission Account: (Form No. 56)

(Account No. 5).

143. This is an annual register of land revenue remissions. It should include not only occasional remissions granted on account of adverse season such as remissions for waste and loss of crops but also all fixed remissions granted independently of the state of the season.

144. Land Revenue alienated in the case of lands accquired under the Land Aquisition Act etc., should be shown as fixed remission. At the Jamabandi the entries relating to such

lands should be checked with the alienation register to be maintained in the office of the institution before the assessment is remitted.

145. Current Register of Savi applications received in the Head Office should be maintained in Form No. 57. The columns are self explanatory.

Statement of Tirwaijasti: (Form No. 58)

Water rate account. (Account No. 6).

146. This statement is intended to show all wet fields on which enhanced water rate for irregular irrigation or extra charge for the cultivation of the second crop is levied and all dry fields on which a separate water rate is charged, i.e., the statement should show all fasli jasti charges, enhanced water cess on wet lands and all charges for water (Tirwai jasti). It should be submitted by the Karnam through the Revenue Inspector to the Executive authority with village account No. 1 (Form No. 47).

147. The amounts of the charge should be rounded off to the nearest anna in the case of individual fields.

148. Water rate charged on miscellaneous cultivation should be shown in this account as well as in account No. 7.

149. At Jamabandi the entries in the Adangal should be carefully checked with the monthly statements already sent, to see that all chargeable items have been brought on to No. 6 statements. The Jamabandi officer will see that the rates charged in the account are correct. All the statements (No. 6) should be finally deposited in the office of the Religious Institutions after the Jamabandi of the fasli following that to which it relates.

Statement of Miscellaneous Revenue.

Account No. 7. (Form No. 59).

150. This is a register of miscellaneous items under Land Revenue in Ryotwar villages. This statement should be deposited in the office of the Institutions at the Jamabandi.

151. Form No. 60 (Account No. 7 A) is an alternative form for adoption in institutions to which this alternative form may be suitable.

152. Form No. 61 (Account No. 9-A) is prescribed for use in institutions where that form will be useful.

Settlement Register: (Form NO. 62)
(Account No. 10).

153. This statement shows the settlement under each individual holding.

Pattas: (Form No 63 & 64) (Account No. 11).

154. Alternative forms are provided to suit the procedure adopted in the individual institutions. Conditions suitable to each estate may be printed on the other side of the form.

Abstract Statement of Settlement: (Form No. 65)
(Account No. 12).

155. This is an abstract of the settlement for the whole village showing in a tabular form the total demand of the village under each item. It need not be written by holdings. Any item occuring after the settlement should be added below and the account finally closed at the end of the fasli.

Chitta of Daily Collections: (Form No. 66)
(Account No. 13).

156. This statement is the chitta of daily collections in the village. When price of land sold for arrears of revenue is paid to the village officer it should be included in this account and in (Account No. 15) Form No. 70 but shown separately.

157. The amounts should be entered as received under the appropriate heads and the daily totals made for each individual, for each item and for the whole village. The account should be closed at the time of remittance. Collections on account of the other villages should also be included in the account and a note made to that effect. This account should always be prepared in duplicate. The original will be retained by the Karnam and the duplicate will be forwarded to the office of the Religious Institutions with remittance list, and duplicate copies of Receipt No. 45.

D. C. B. Statement: (Forn No. 67)

(Account No. 14).

158. It is an abstract showing the collections of each individual. It will be prepared from form No. 66 (Account No. 13) immediately after the transactions of the day are closed. It would be sufficient if one page is allotted for each individual so as to enter the transactions for the year. Collections on account of items having no demand such as process fees etc., should be included in the current demand and collections in this account. All items of land revenue demand including second crop charge should be shown in this account. The arrear demand outstanding will be entered from the previous year's statement in separate sections for each fasli. The demand on account of current fasli will not however be shown until it is finally settled after Jamabandi. The demand on account of interest will be entered from form No. 73 (Statement No. 17) for each fasli separately. The amount to be shown against each fasli is the interest which accrued during that fasli and remainder unpaid at the beginning of the fasli to which the account relates. As the collections are made they should be entered in the different columns. At the end of the year irrecoverable items ordered to be written off should be entered beneath the collections, the whole totalled and a balance struck and carried forward to the next year's statement. When at the end of the fasli the account is closed and it is found that any person has paid in more than the final demand settled on his account, the sum thus found to be an overpayment should atonce be entered in form No. 69. (Account No. 14-c). This account should be produced at the time of Jamabandi.

159. The overpayments of the previous fasli should be duly entered under "Collections" of the current year. Amount paid in excess of the arrear demand should be credited to the current fasli and should not appear in the section of the form No. 67 (Account No. 14) relating to the fasli to which the arrear relates.

Statements showing the Irrecoverable Items:

(Account No. 14-B.) (Form No. 68).

160. This is a statement for reporting particulars of arrears considered irrecoverable. Arrears of land Revenue

become irrecoverable in two ways either they represent the balance which remains uncollected after exhausting all process against the defaulter and his property or they are erroneous charges and as such should not be recovered but remitted. As soon as any arrear due is ascertained to be irrecoverable on either of the above grounds the Karnam should prepare a statement in this form and submit it to the Revenue Inspector. The particulars of the Demand collections and balance of the Revenue due from the defaulters should be posted in columns 5 to 6 from (Statement Nos. 10, Section II and 14) form Nos. 62-A and 67. In column 4 the total demand should be entered and not the irrecoverable amount only. In column 5 the amount collected under each of the two forms of process movable and immovable should be noted separately. Column 8 should show why the village officers consider the amount irrecoverable, whether all coercive measures have been exhausted against the defaulter for the recovery of the amount and whether he has no property in the village or elsewhere, etc. The Revenue Inspector or any other Inspecting officer should verify the village officer's remarks and note the result in column 8 just below the note of the Karnam. The Inspecting officer should certify that particulars of all items mentioned in this statement have been verified by him by examination of village account and careful enquiry. A similar certificate would need also to be furnished by the Executive authority in the same column.

161. This statement in a book form would need to be maintained in the Head Office. At the Jamabandi these statements will once again be examined by the Jamabandi Officer.

162. This statement with the recommendation of the respective officers should be submitted to the Board. The Board or the Assistant Commissioner concerned may order write off of the revenue noted therein if in its or his opinion such revenue is irrecoverable. Such of the items for the write off of which the Board has declined to accord sanction would need to be made good by the person responsible.

Statement showing the Details of Overpayments

(Account No. 14-C.) (Form No. 69).

163. This is a statement in which the particulars of overpayments are shown. It will be in three Sections: the first showing the overpayments under pattas which are to be adjusted towards the demand under the same pattas for the following fasli, the second showing overpayments which cannot be so adjusted and must be refunded in cash but excluding under the latter sums of annas two or less which should be entered in the third section. The amonnt shown in the third section will neither be refunded nor carried forward to the accounts of the succeeding fasli. The items should be entered in the accounts chronologically according to the fasli year of their accrual, the amounts for each fasli year being separately totalled. Only those individuals by whom overpayments were made should be noted in the statement. As soon as the village acoounts are closed and this statement completed necessary credit should be made in (Account No. 14) Form No. 67 of the next year.

Remittance List: (Form No. 70) (Account No. 15.)

164. This is the remittance list exhibiting the particulars of collections under the several items noted in (Account No. 13) form 66 of the amount expended at the village, if any, and of the particulars of coin in which the balance is despatched. Particulars of the net amount remitted should be given in columns 5 and 6 in currency notes, rupees, half rupees, etc.

165. The list should be signed by Karnam and should be sent to the office of the Religious Institutions with (Account No. 13) form No. 66.

166. On receipt the Executive authority should see whether there has been any delay or irregularity in the remittance from the village. When it is in order in all respects an attestation should be made by the verifying officer at the foot of the statement and miscellaneous receipt issued by the Executive authority. The duplicate chitta form No. 13. (Account No. 13) will be filed in the Head Office. The remittance list should also be

compared with the statement of daily collections (Account No. 13) Form No. 66.

167. When price of lands sold for arrears of revenue is paid to the village officer this should be included in this account, but shown separately as in (Account No. 13) Form No. 66.

Villagewar Demand Collection Balance Register

(Account No. 16).

(Form No. 71).

168. This register should be maintained in the office of the Religious Institutions. The postings should be made from the various returns received from the village officers. The executive authority is responsible for keeping the above register complete and accurate in all respects.

JAMABANDI

169. The Executive authority should conduct the annual Jamabandi and should scrutinise carefully and thoroughly the demand accounts so as to ensure that they are complete. The Jamabandi Officer should also satisfy himself that all the accounts are maintained in the prescribed forms and in a proper manner.

170. To enable the full demand to be realized within the fasli and avoid throwing on ryots a double burden in the ensuing fasli, the Jamabandi should be finished and the demand finally settled at the earliest possible date within the fasli.

171. The instructions in the Revenue Board's Standing Order No. 12 regarding the holding of Jamabandi, scrutiny of village accounts, etc., may be referred to by the Executive authorities for guidance.

KANIKKAIS AND UBHAYAMS

172. Kanikkais are received in (1) cash, (2) valuables such as gold, silver, precious stones (3) parivattams (4) vessels, utensils and other articles of metals (5) grains (6) live-stock and

(7) fowls etc. For all kanikkais received in Religious Institutions, the printed counter-foil miscellaneous receipt in Form No. 5 should be issued to the party signed by the executive authority and in his absence by such other subordinate as may be nominated by him in writing in that behalf subject to his subsquent scrutiny after his return. The particulars regarding the nature of the article tendered as kanikkai, the number, the quantity or weight or measurement should be recorded on the back of the counter-foil receipt in the columns provided therefor—the entries duly attested by the signature of the tenderer. If the tenderer is not a literate, his left thumb impression should be affixed with the dated attestation of the officer signing the receipt.

173. If the kanikkai is in cash, the amount will be treated in the same way as other receipts in the office and posted in the respective registers. If the receipt of kanikkai is in kind or live-stock, the article should be taken to stock in the respective stock books, after giving a reference to the page number and item number of the stock book in which the credit was taken of the kanikkai in the column provided therefor at the back of the counter-foil receipt.

174. The kanikkais received in valuables, precious stones, parivattams, vessels and the like (for which Miscellaneous receipts are granted) should be posted in the seperate register called Register of Kanikkais in Form No. 20. In this Register, separate sets of pages should be allotted for each category of kanikkais such as gold, silver, jewellary, cloth, vessels etc., with a clear index of the contents at the beginning of the register. The number, weight or measurement with reference to the kind of article received should be posted as receipt in cols 1 to 7 duly attested in col. 8 by the executive authority. The aggregate quantity available under each category will be ascertainable by a reference to cols. 15 to 17 of the register. The other columns in this register are self-explanatory and they should be filled in as transactions occur.

175. This register should be verified once in a half year by the executive authority and the result recorded under his signature against each category. The verification should also be done by the incoming executive authority whenever there

is a change in the incumbency of that office. The differences noted, if any, between the actul balance and those as per this register, should be reported by the executive authority to the Board with his proposals for the recovery of the cost (to be valued at the then current rate) for the shortage noticed during the verification. Excess if any, should be taken to stock account at the time of the inspection itself under the initials of the executive authority.

NOTE: 1. Steps should be taken to dispose of all kanikkais in general and in particular those which are likely to detoriorate by lapse of time by public auction in the manner prescribed in Para. 43. after obtaining the Board's sanction therefor. In the case of perishables prompt action towards their disposal should be taken.

2. Separate receipt books should be used for receipts to be granted for cash, kind and valuables. The receipt book for receipt of cash in office may be used for cash receipts obtained by way of kanikkais.

UBHAYAMS.

176. Ubhayams are of two kinds (1) ubhayams received without any consideration (2) ubhayams received for the performance of special poojas. For receipt of ubhayams also, the receipt from the receipt book used for receipt of kanikkais may be utilised. The particulars regarding quantity, amount, purpose etc., may be clearly indicated on the reverse of the counter-foil receipts. The signature of the tenderer may be obtained on the back of the receipt in the manner prescribed for the receipt of kanikkais.

177. Ubhayams received in kind may be taken to the respective stock books by giving a reference to the stock book at the back of the receipt.

178. Ubhayams falling under second category referred to in Para. 176. if received in cash should be treated in the same way as other receipt in cash, in office. With a view to watch that the expenditure on this item does not exceed the amount received therefor the expenditure should be recorded

in a separate account in the ledger prescribed for accounting the receipts and expenditure under endowments. (Vide also Para. 42. Supra).

NOTE: It should be noted that under no circumstances should the expenditure on the special poojas or services exceed the amount contributed therefor by the party. Such excesses, if any, will not form a legitimate charge against the funds of the institution concerned and is therefore liable to be surcharged on the executive authority responsible for such excess expenditure.

RECEIPTS BY WAY OF THULABARAM

179. Offerings by the pilgrims are some times made in kind or in articles equal to the weight of the offerer. This kind of offering is in vogue in Sri Guruvayur Devaswom, Malabar District. The offerings thus obtained should be recorded in detail in the triplicate Miscellaneous receipt in Form No. 28 to be issued to the party by the subordinate of the Religious Institutions in charge of such offerings after obtaining the signature of the party concerned on the reverse of the duplicate receipt.

180. The articles thus obtained should be recorded in the register in Form No. 20 and the disposal noted in the appropriate column in that register, the postings duly supported by the entries in the Miscellaneous sales register and Miscellaneous sale lists.

181. In institutions where the right of supply of the required articles for the above purpose has been leased, in the sense, that the contractor will supply the articles required by the offerer on hire basis, the commission to be paid to the contractor for such hire or supply of articles should be fixed on tender system. The commuted value of the articles so weighed should be fixed on the basis of the then prevailing market rate which should be recorded in the duplicate Miscellaneous Receipt by the executive authority and the same recovered from the worshipper concerned by granting him receipt in Form No. 5 or 28 as the case may be. The commission due to the contractor may be worked out separately as each amount is remitted into the devaswom office and the amount thus arrived at credited under deposits in his name for refund subsequently.

SALE OF PRASADAMS

182. If the right of the sale is leased out the procedure laid down for the lease of revenue applies to this kind of lease also.

183. If the sale is conducted departmentally the sales may be recorded in a separate register in Form No. 21.

184. If there is any undisposed stock of prasadam not realisable at the end of the day, the fact may be recorded in the remarks column under the signature of the executive authority with a note as to how it was disposed of.

Receipts from Archanai and other Similar Services.

185. The collection for the services such as "archanais" etc., should ordinarily be managed departmentally and should not be farmed out without the specific sanction of the Board or the Assistant Commissioner concerned.

Collections managed departmentally

186. The fees levied for the particular service to be rendered if the rates are fixed for each kind of service shall be collected through tickets printed in foil and counterfoil preferably in different colours for different rates of fees with face value impressed on them together with the name of the service or pooja to be performed. Each kind of ticket shall be bound in books of 100 each and shall bear consecutive machine numbers. Before issue to the collecting officer, they shall be stamped with the common seal of the institution in the presence of the executive authority or any officer authorised by him in that behalf.

187. A register in two parts shall be maintained in the institution in respect of those tickets. The first part shall be a stock register in Form No. 22 the entries of receipts being attested by the executive authority or an officer authorised by him and the entries for issues being attested by the collecting officer concerned.

188. The second part shall be a personal ledger account in Form No. 23 for each officer entrusted with the collection of revenue by means of these tickets. The amounts will be debited

with the number and value of each kind of tickets issued to the collecting officer and will be credited with the amount of his collection paid by him into the office of the institution. The balances of the tickets in his hands shall be struck at the end of every month.

NOTE: The remittances made by the subordinate will be treated in the same way as other remittances in the office and he be granted Miscellaneous receipt.

189. Where any ticket book has been completely used the counterfoils shall be sent to the devasthanam's office for check and file after recording the date of return in the stock book of ticket books in the column provided therefor.

190. The collecting subordinate shall also keep an account of the tickets entrusted to him and the collections made by him in Form No. 24. The daily collections by each kind of ticket shall be posted in such account and the balances struck at the end of every day. The account and the stock of tickets shall be verified at irregular intervals by the executive authority or by any other officer authorised by him and the fact of such verification recorded by the verifying officer in that account.

191. Further, the original receipts granted to the parties for the performance of the services indicated therein, shall be collected and defaced by the subordinate performing the service immediately on receipt and returned to the office. The correctness of the number of tickets so returned should be verified on receipt by the subordinate in charge of the stock book in Form No. 22 with reference to the Number of tickets sold and then columns 10 and 11 of the stock book posted. In case any shortage is noticed in the receipt of the used tickets, the reasons for the loss together with a certificate to the effect that the "used tickets not produced have not been mis-used" should be recorded under the signature of the executive authority in the remarks column after satisfying himself about the bonafide of the loss. The used tickets should then be filed in the order of date of sale separately for production to audit.

HUNDIALS

192. A stock account showing the number of permanent hundials fixed in the various places of the religious institution

and number of pots assigned for the purpose of temporary hundials during festivals should be maintained in the register of stock account of money valued forms. All the Hundials should be of the type approved by the Board. Consecutive numbers should be painted on each hundial intended for temporary use. When they are issued for being located for festival collections, the number issued together with the number assigned to the pots may be shown in the issue column after obtaining the initials of the person to whom they are issued. The details as to their location, date of opening of the hundials have to be recorded in the hundial assortment register in Form No. 25 prescribed for the purpose.

HUNDIAL ASSORTMENT REGISTER.

193. In the beginning of this register, in Form No. 26 an index has been provided in Form No. 25 for recording the location of the permanent as well as temporary hundial pots. The columns should be carefully filled in as neglect in this respect may lead to complications. As a rule, the hundials should be opened in the manner prescribed in the scheme if any or as per directions of the Board or the Assistant Commissioner concerned or in the presence of respectable persons not connected with the administration of the religious institution as the case may be. The permanent hundials should be opened at very short intervals and the temporary hundials as soon as the festival is over. The contents of the hundials should be sorted and recorded in this register under the respective heads duly attested by those in whose presence the hundials are opened. Cash obtained in the hundials should be credited to the cash book after obtaining the Miscellaneous receipt therefor. The receipts in the shape of valuables should be taken to stock in the register of kanikkais under the respective heads noting the source of receipt in col. 2. of that register as "hundials".

194. In respect of un-current coins, the nature and the weight of these coins as recorded in this register should be transferred to a separate register prescribed therefor in Form No. 27. The disposal of these coins should be watched from the entry in the register of uncurrent coins.

NOTE: Prompt and effective steps should be taken for the disposal of the uncurrent coins. Orders of the Board or the Assistant Commissioner concerned should be obtained if any of the coins are found un-realisable.

Receipts from Choultries or rest houses owned by or vested in the Religious Institutions

195. For watching proper realisation of rents etc., due from the travellers occupying the rooms a register in Form No. 43 shall be maintained by the subordinate in charge of the choultry or rest house. The travellers should be required to note the dates and hours of their arrival and departure and to make payments before their departure in accordance with the scale fixed by the Board or the Assistant Commissioner concerned in each case. They may also be required to note the payments made by them in the proper column of the register with their signature and address duly recorded in Col. 11. The subordinate in charge of the choultry should bring the book to the office of the institution daily and pay the collections into it and obtain a Miscellaneous receipt therefor from the office. The entries in this register should be scrutinised in the office and its correctness attested by initials of the verifying officer in Col. 13. Short recoveries noticed during such verification should be recovered from the subordinates responsible therefor.

NOTE: A notice embodying the rules and regulations governing the choultry and the rest house and the scale fixed by the Board or the Assistant Commissioner concerned for the occupation of the rooms in the choultry or rest house, should be exhibited in a very conspicuous place in the choultry or rest house for the information of the travellers.

CHAPTER VIII

COLLECTIONS BY SUBORDINATE RELIGIOUS INSTITUTIONS AND SUBORDINATE OFFICERS AT OUTLYING STATIONS.

196. All moneys received or collected by the subordinate institutions in the outlying stations should first be brought to account in a subsidiary cash book which is of the same form as

petty cash book in Form No. 10. The total amount received or collected should be remitted to the Head Office periodically as soon as it reaches the sum prescribed by the Board or the Assistant Commissioner concerned as the maximum upto which the receipt could be retained on hand. But whether the maximum be reached or not, the petty cash book should be closed at the end of the month and the entire collections on hand should be remitted. The last remittance should be so arranged as to see that the amount is received in the Head Ofice not later than the last working day of the month.

197. For all collections made by the subordinate institutions or remitted through intermediary temple subordinates, machine numbered printed receipts from triplicate receipt books in Form No. 28 or Form No. 45, as the case may be, should be granted acknowledging receipt of the amount received by them. The receipt book in Form No. 28 should be used for all kinds of receipts, (other than land revenue) cash, kanikkais, ubhayams, 'receipts in kind,' etc., in the subordinate institution noting the particulars of receipt etc., on the back of the duplicate and triplicate receipts in the manner suggested for the receipt of kanikkais in the office of the religious institution concerned. The receipt book on its completion should be returned to the Head Office with the triplicate copies in tact. In the Head Office, a watch should be kept for the prompt return of the completed books by calling for the same when receipts from fresh books have been enclosed with the extracts of the petty cash book.

198. As each remittance of cash is made an extract of the petty cash book embodying the transactions recorded since the last transmission of the extract should be prepared and sent to the Head Office with duplicate receipts from the triplicate receipt book in support of the credits recorded in the petty cash book. The date of remittance to the Head Office and the amount remitted should be posted in the respective columns provided therefor in the cash book. If the amount was sent by money order, the money order acknowledgment together with the Miscellaneous Receipt to be issued from the Head Office should be pasted just against the entry of remittance

concerned in the petty cash book maintained in the subordinate institution.

NOTE. 1. Printed copies of the extracts of petty cash book may be used.

2. No moneys received by the agent or subordinate institution shall be utilised directly for his or its expenditure. Moneys required for disbursement may be paid from permanent advance the amount of which shall be fixed by the Board or the Assistant Commissioner concerned on the requisition of the executive authority with reference to the nature and the amout of transactions involved in each subordinate institution. Transactions relating to Permanent advance have been dealt with separately. Those instructions should be followed in the matter of expenditure from and recoupment of the permanent advance.

199. For recording receipts in kind a Stock Book in Form No. 38 should be maintained in the subordinate institution. As in these cases expenditure will be based on the sanctioned dittam, postings should be made in the stock book under the respective heads as issues are made from the stock. The receipts in the stock book will be supported by the Miscellaneous Receipt granted by the institution from the triplicate receipt pook. At the end of each month, a statement showing collection, issue and balance in Form No. 29 should be prepared and submitted to the Head Office for incorporation in the main stock book kept for paddy, etc., in the religious institution. A detailed statement showing the quantity of paddy or grain issued for each kind of service, the market rate or value of the same shall be prepared by the subordinate institution and enclosed with the collection remittance and balance statement of grain to be sent to the Head Office every month. The above detailed statement should be so arranged to be sent as to enable the Head Office to receive them not later than the first week of the month following that to which the transactions relate. In the Head Office necessary adjustments in the manner prescribed for the issue made from the stock of paddy received in kind for services, etc., should also be made through the adjustment register and adjustment voucher and posted in the posting register under the respective account heads.

200. The above procedure is prescribed only if the collections made in kind are utilised directly in the subordinate institutions, otherwise the stores should be disposed of as the executive authority may direct. In either case, the statement prescribed above has to be submitted to the Head Office supported by duplicate receipts.

201. In respect of the receipt of kanikkais, the receipt from the triplicate receipt book should be issued - the particulars on the reverse of triplicate and duplicate receipts duly filled in. If the kanikkai is in cash, the credit may be taken to the petty cash book and if it is in grain the quantity may be taken to stock in the stock book of grains and if it is otherwise the particulars of receipts may be noted in a separate manuscript book to be maintained therefor and the articles of kanikkais sent to the Head Office once a week, fortnight or a month, as may be fixed by the executive authority along with an extract of this register supported by the duplicate receipts. These articles will be taken to stock in the register of kannikais maintained in the Head Office.

CHAPTER IX

LOANS.

202. No loan should ordinarily be contracted by the religious institutions. The loans when taken should be only for the specific purpose approved by the Board or the Assistant Commissioner concerned and such loans should be raised in the manner prescribed by the Board or the Assistant Commissioner concerned in each csse. It should not be taken long before the money was actually required for disbursement.

NOTE.—The interest paid on loan for the period for which it is kept idle constitutes an avoidable expenditure which will have to be made good by the executive authority who has taken the loan far in advance of the actual requirement.

203. The amount raised by loan should be spent only on the purpose for which the loan is obtained.

204. The transaction in regard to loans by the religious institutions shall be recorded in a register in Form No. 40.

The amount of loan, the Board's or Assistant Commissioner's Order sanctioning the same, conditions of loan together with the rate of interest should be recorded in this register. The payment of principal and interest should be regularly made in accordance with the conditions of the loan as recorded in this register. As the above payments are made, necessary columns should be filled in.

205. In order to watch that the funds raised by the loan are appropriated for the purposes for which they are raised, the receipts and payments should be posted in the ledger in Form No. 40-A. Separate pages should be set apart for each loan. At the end of each year the ledger should be balanced and the balance carried over to next year's ledger.

CHAPTER X

STOCK BOOKS.

Stock books of money valued form, ticket·books with money value printed with foil and counterfoil.

206. A register in Form No. 22 should be maintained showing the number and names of each kind of ticket received from the press from time to time, the issues made to the collecting officer and the balance remaining in the office. Provision has also been made in the stock book to watch the return of the counterfoils of the used ticket books and also the return of the defaced used original tickets granted to the parties. The columns in this register are self explanatory and the register should be maintained uptodate posting the transactions as they occur.

207. Separate sets of pages should be allotted for each kind of ticket with an index at the beginning of the register. When new supplies are received the issues uptodate should be totalled, the balance struck and the new supply added to the balance so as to show the total quantities available for issue under each head. The stock in hand should be verified and certified to at the end of every half year by the executive authority.

208. The printed and machine numbered receipt books of the miscellaneous receipts in duplicate and triplicate Form Nos. 5, 28, 45 should also be accounted for in this stock book. The procedure detailed for the ticket books applies mutatis-mutandis to the receipt and issues of the Miscellaneous Receipt books also. The Subordinate of the religious institution who maintains this stock book should watch for the prompt return of the counterfoil receipts of the used receipt books and also the return of the defaced tickets by the person performing the services for which these tickets are issued and note the return in the respective columns.

209. The executive authority is also required to verify periodically the proper and upto-date maintenance of this register and affix his dated initial in the remarks column in token of having satisfied himself about the correctness of the postings.

Stock register of articles of permanent nature other than jewels, etc.,

210. An account should be maintained in Form No. 33 of all articles of permanent nature other than jewels, gold and other valuables belonging to the religious institution for which a separate register has been prescribed. Separate pages should be set apart in this register for the diffierent class of articles such as vahanams, furniture, metal—vessels, live-stock, cloths, tools and plants and other articles of similar nature. Issues should be noted only in the case of sales and losses. No entry should be made for issue of articles for use Receipts should be obtained in such cases from the responsible officer and kept in separate files and if they are frequent they should be entered in a separate register. An annual verification of this register should be made by the executive authority and a certificate to that effect recorded with the result thereof in cols. 18 and 19 and the discrepancy reported as required under Section. 39 of the Act. The rest of the columns which are self-explanatory should be filled in as transactions occur.

NOTE: This register should be properly indexed.

Inventory of jewels and other valuable articles.

211. This register should be kept in Form No. 34. The procedure prescribed for the maintenance, verification etc,. of the register of articles of permanent nature in Form No. 33 applies mutatis—mutandis to this case also.

212. A duplicate of the inventories may be kept in the safe custody along with the jewels etc., The original register should be maintained in the devasthanam office. Both the registers should be kept upto-date with reference to additions to or deletions made there from.

NOTE: This register also should be properly indexed.

Stock Register of grain showing receipts and issues.

213. Transaction in grain should be accounted for in terms of measures of grain in the register in Form No. 35. Separate pages should be alloted for each kind of grain. Cols. 4, 5, and 6 should be posted from Miscellaneous demand register, Cols. 8 and 9 from Miscellaneous sales Register. The other columns should be filled in as and when the transactions occur. If there are granaries outside the head-quarters in charge of independant subordinates, the above stock register should be maintained separately by each of such subordinates in which case monthly extracts of the transactions as per this register should be sent by the subordinates concerned to the head office with the counterfoil copies of the receipts granted by them to the lessees etc., in support of the quantity received by them for incorporation in a consolidated stock account of grains in the above form to be maintained in the head office.

214. Applications for writes off should be submitted to the Board in Form No. 36. On receipt of orders cols. 14 and 15 of Form No. 35 should be filled in. Such applications should be submitted to the Board through the Assistant Commissioner concerned.

215. All grains should be stored in properly constructed granaries so designed as to minimise damage by exposure, damp, rats, insects or other causes. The grain should be well dried and cleaned before it is stored and should be exposed to the sun and air every six months. All grains in excess of the quantity

likely to be required for expenditure before the next harvest should be sold at the earliest convenient opportunity. Whenever the executive authority takes charge of office, the granaries should be verified and the differences between the stock of grain actully found and that entered in the stock book should be reported to the Board promptly. Ouce in a year, the executive autnority should examine the stock in the granary himself and record the result in thc stock book itself. Action for shortages should be taken in the manner indicated above.

216. To facilitate such verification of stock each granary might have the number of measures it is capable of holding at various depths permanently marked on the inside of the wall by means of graduated scale. Such marking should not be adopted before its correctness has been verified by the executive authority. Its accuracy should also occasionally be tested at the annual inspection and at each time when charge is taken over by measuring the quantity of grain between the topmost mark of the existing store of grain and the one or two marks next below it.

217. As a rule there should be two receptacles in every granary for each sort or kind of grain. As soon as the one is filled, it should be made use of only for issues, while the other should be used solely for receipts. When the former is emptied, it should be set apart for receipts issues being made from the other and so on.

Stock book of Provisions.

218. A stock register showing receipts and issues of grain and other articles which are required for day to day expenditure in the religious institutions shall be maintained in form No. 38. Separate sets of pages should be allotted for each kind of stores with an index at the beginning of the Stock Book. The columns in the Stock Book are self explanatory. Columns 7 to 27 are intended to show the issues made to the various services etc. The names of the services not provided in the columns should be noted in the columns left blank under the respective account heads. At the end of the month, all the columns under each kind of grain excepting

rice should be totalled. The total issues under each service for the month should be commuted into their money value with reference to the rate in column 5. The amount thus obtained under each column should be adjusted to the credit of stores by a debit to the respective service heads. In the case of rice obtained by hulling the paddy received from lessee in kind, the rate may be worked out on the commuted value of the quantity of paddy issued for hulling. For the purpose of commutation the then market rate may be adopted. The cost of paddy issued in kind towards other incidental charges may not be included in determining the rate of rice as the receipt obtained by the sale of rice-bran may be taken to cover such incidental charges. In institutions where the disposal of the bran is on contract or where the sale amount of the bran is ascertainable at the time of the determination of the rate for rice got by hulling paddy, then the above rate may be arrived at by taking the market value of paddy hulled plus the other incidental charges minus the amount obtained by the sale of the bran.

219. Under rice also, the various columns, in the stock book may be totalled and the value of rice issued during the month under each item of expenditure as per columns on the issue side of this Stock Book arrived at. The adjustment in this case has to be made by crediting the account head "sale of paddy" with a corresponding debit of the same amount to the respective service heads.

220. In cases where there are endowments for the performance of specific services but under the management of persons not connected with the religious institution, it is necessary that such endowments with the names of the specific services for which they were created should be recorded with reference to the Register to be maintained under section 38 of the Act as amended on the first page of this Stock Book with a view to see that issues have not been made at any time for the performance of these services from this Stock Book and if there has been any issue that the value of the stores so issued has been recovered from the person in charge of the endowment. (vide also Section 44 of the Act.)

221. The stock book should be verified every half year and the result recorded in the stock book under each kind of article under the dated signature of the executive authority.

Stock Book of fodder and other articles required for feeding the live-stock. (Form No. 39)

222. The fodder obtained from lessees as per terms of the lease deed, bran obtained by hulling paddy and other articles purchased for the feeding of the live stock should be accounted for in this stock register.

223. Perishables obtained either from the lessees or by way of ubayams and kanikkais may also be accounted for in this register.

224. Separate sets of pages should be allotted for each kind of article with an index at the beginning of the stock register.

225. The stock register should be scrutinised periodically and the balances verified by the executive authority every half year and the result recorded in the stock book under the signature of the executive authority under each kind of article.

CHAPTER XI

REMISSIONS AND WRITES-OFF.

Remissions

226. Remissions are usually granted to lessees and rent remissions are granted in respect of permanently settled estates and whole inam lands.

Remission of lease amounts

227. In all cases of revenue leased out, the lessees should be held strictly to the terms of their leases and no remissions should ordinarily be granted. In very exceptional cases, however, in which the lessee is prevented from carrying out his part of the lease by the reason of the occurance

of some extraordinary extrinsic cause which could not reasonably have been anticipated, for example, the compulsory closing on account of the out-break of an epidemic of weekly market which has been leased out, a remission which shall bear a reasonable proportion to the loss actually sustained on account of such extraordinary cause may be granted with the specific sanction of the Board or the Assistant Commissioner concerned.

Penalties prescribed in the lease should be strictly enforced in accordance with the terms of the lease. The remission of penalties for late payment of the amount due to the religious institution under the lease deed . should not ordinarily be recommended by the executive authority except in cases where the payments of instalments of the amount due have been fairly regular and the whole amount due to the institution under the lease is paid before the end of the period to which the lease relates.

228. Each case will be considered by the Board or the Assistant Commissioner concerned on its merits and sanction accorded wherever the circumstance in the opinion of the Board, or the Assistant Commissioner concerned deserve favourable consideration.

229. The executive authority while submitting the application for remission to the Board or the Assistant Commissioner concerned should furnish the required particulars with recorded evidence, if any, in support thereof for the consideration of the Board or the Assistant Commissiner concrned.

230. The remissions when sanctioned should be noted against columns 41 and 42 of the Miscellaneous Demand Register.(Form No. 6)

Rent remissions under Non–ryot–wari lands

231. No Remission should be granted which is not prescribed by law or sanctioned by local custom and without the specific sanction of the Board or the Assistant Commissioner concerned. Where seasonal remisssons are granted by local custom, the exact nature of such remissions should be reported to the Board or the Assistant Commissioner concerned and

approval obtained before giving effect to them in any religious institution. The report should show the nature of evidence by which the custom is established and the amount of such remissions in the past.

232. The specific sanction of the Board or the Assistant Commissioner cencerned should be obtained separately on each occasion on which it is proposed to grant any form of remission.

NOTE. The executive authorities should note that they would be personally held responsible for remissions granted otherwise than in conformity with the procedure indicated above.

WRITES—OFF.

233. All Revenue due to the religious institution whether under contract or otherwise and the value of the articles lost, if found irrecoverable, may be written off under the specific sanction of the Board or the Assistant Commissioner concerned.

234. Such sanction will be accorded by the Board or the Assistant Commissioner concerned only on merits of each case. Proposals for writes-off will not be entertained by the Board or the Assistant Commissioner concerned if such proposals are submitted to the Board or the Assistant Commssioner concerned after the recovery has become barred by limitation of time without having had recourse to any of the legal process of recovery till the revenue has become time barred, as in such cases, the Board or the Assistant Commissioner concerned will perforce has to write off the items not for the reason of their having become "irrecoverable" in the sense in which the term "irrecoverable" is used for purposes of writes-off but because they are time barred. Such writes-off by the Board or the Assistant commissioner concerned are nothing more than an order for the removal of the items from the balance.

235. In such cases the executive authority through whose neglect the loss has occured to the religious institution will be personally responsible therefor. It is therefore necessary

that the opinion of the Board or the Assistant Commissioner concerned should be obtained by the executive authority before the revenue due has become time barred and it is for the Board or the Assistant Commissioner concerned to decide if the failure of the executive authority to take steps to recover the dues was in the exercise of a proper discretion to avoid taking a futile step.

The proposals for writes-off should clearly indicate the action taken by the executive authority legally wherever necessary from time to time towards the recovery of the revenue in question, the opinion of the counsel, if any, obtained in the matter and other causes which have rendered the recovery impossible.

236. In respect of lease dues there should ordinarily be no question of writes-off as the executive authority should have ascertained about the solvency of the lessee before he (lessee) was allowed to enter upon his lease and timely action to enforce the terms of lease should have also been taken by the executive authority.

237. For shortages noticed in the paddy or other grain stock, the proposal should be submitted to the Board or the Assistant Commissioner cencerned for the write-off in the form prescribed for the purpose (vide para 214).

238. The transactions relating to the writes-off should be recorded in the register of writes off and remissions prescribed in Form No. 37

PART II.

EXPENDITURE.

PART II

CHAPTER XII

EXPENDITURE.

General

239. Every executive authority should exercise the same vigilance in respect of expenditure incurred from the funds of the Religious Institutions as a person of ordinary prudence would exercise in respect of expenditure of his own money.

Vouchers:

240. All payments out of the funds of the religious institution shall be made only on bills (vouchers) which shall wherever possible be in the prescribed forms. Where a claimant presents a bill in a form different from the form provided for the purpose, a separate bill in the proper form shall be prepared in the religious institution and the claimant's bill attached thereto as a sub-voucher. When payments are made from permanent advance the claiments' bills should be attached to the recoupment bill as sub-vouchers.

241. Payments to illiterate persons must be attested by the excutive authority or in his absence by the subordinate to whom he has delegated his powers in writing in this behalf, after obtainig the left thumb impression of the payee. The amount of each voucher should be entered in words as well as in figures. Erasures in any account, cheque, bill or other voucher are absolutely forbidden. If any correction is necessary the incorrect entry should be struck out neatly in red ink and the correct entry written above it. The corrections should invariably be attested by the executive authority.

NOTE. 1. All vouchers should be filled in and signed in ink.

2. For each payment consecutive voucher numbers should be assigned in the cash book in the column provided

therefor on the payment side for each fasli (ie commencing from Ist July ending with 30th June)

Payment orders and Payment of Claims.

242. All claims against the regligious institution shall ordinarily be discharged by cheques drawn upon the Bank in which the funds of the institution are lodged. In institutions where the funds are deposited in the postal savings bank account, the money required and as passed on the voucher, may be drawn from the savings bank account and disbursed to the party through Petty Cash book. Every bill or other claim shall be presented to the executive authority who should cause it to be entered in the "Register of Bills" in Form No. 74. initial the entry and then make it over to the Accountant or if there is no such officer, to any other subordinate who is entrusted with the maintenance of the accounts, for check and examination as regards the admissibility with reference to sanction or other documents, the propriety of the claim and arithmetical accuracy. If on such check and examination the bills are found to be correct and in order, the Accountant or the subordinate who checked the bills will initial it in token of its correctness and endorse on it a payment order. The executive authority while signing the payment order should satisfy himself that the expenditure proposed is reasonably necessary in the interests of the religious intitution, that he is not sanctioning any scheme of expenditure which is likely to involve at a later date expenditure beyond his powers of sanction, and that he does not exercise his powers of sanction which is likely to result in passing an order directly or indirectly to his own advantage, besides satisfying himself about the correctness of the claim in the manner indicated above. The pay order shall run as follows:—

Pay by cheque/in cash Rupees (in words and figures) only and debit to (appropriate account head).

NOTE. Indisputable claims against the religious institution concerned shall never be left undisbursed, except for valid reasons not inconsistent with the instructions issued in this Manual

243. Whenever any item of expenditure requires the sanction of any higher authority, such sanction shall be obtained before any expenditure is incurred on such item and the terms thereof shall be quoted on the bill.

244. A sanction for any specific charge which has not been acted on for a year shall be held to have lapsed unless it is specifically renewed.

245. Where the payments are made by cheques, the bill should be stamped "paid by cheque No......" in conspicuous type under the signature of the executive authority. Facsimile signature is in-admissible.

246. Every payment made either in cash or cheque should be covered by a receipt (stamped where necessary) and signed by the person or his duly authorised agent to whom the money is due and to whom it has actually been paid. A receipt signed by another person or by the employee of the religious institution is invalid. When payments are made by M. O. for sums in excess of Rs. 20/-stamped receipts of the payee besides the postal acknowledgments need not ordinarily be insisted upon. When payment has been made in cash, by cheque or by remittance, the fact should be noted in the Register of bills. Vouchers when paid should be numbered consecutively in the cash book and kept with their sub-vouchers in bundles. Such numbers should be continued for the whole fasli.

247. The responsibility for an over-payment shall vest primarily with the executive authority who passes the bill. There is however no objection to the recovery being effected from the subordinate who checked the bill if culpable negligence on his part is established in the manner prescribed for inflicting punishment. This provision does not in any way relieve the executive authority of his eventual responsibilities for such over-payments.

NOTE. As a rule, all payments should be made only by cheque excepting in cases where the payment is for a sum which is less than Rs. 10/- in which case the payment may be made from permanent advance. Under no circumstances, the receipts should be utilised directly for expenditure.

CHEQUE.

248. Cheque books should be kept in the personal custody of the executive authority and when a transfer of charge takes place, a note shall be recorded in the cash books under the signatures of both the relieved and the relieving officers, showing the number of unused cheques and cheque books made over and received by them respectively.

249. No cheque shall ordinarily be signed unless required for immediate delivery to the person to whom the money is to be paid. Every cheque shall be drawn in favour of the person to whom the money is to be actually paid and no cheque shall be drawn in favour of the person for a payment to a third party.

250. When a signed cheque is cancelled it should be enfaced or stamped "cancelled" by the executive authority and shall be destroyed (in the sense that the signature portion will be clipped off) by the auditor as soon as the accounts for the month in which the cheque was drawn have been audited. The fact of having cancelled the cheque should be recorded by the executive authority on the counterfoil of the cheque.

251. If the cheque is cancelled before the cash book for the month in which the cheque was issued has been closed, the entry in the cash book shall be struck out in red ink under the initials of the executive authority with a note that the cheque has been cancelled.

252. If however the cash book has been totalled (closed) and the correction is required to be made in a year subsequent to that in which the cheque was issued, the amount of the cheque shall be credited in the cash book in the bank column under the accounts sub-head "Refund of expenditure of previous year under mainhead Miscellaneous". If however the correction is made in the year in which the cheque was issued it should be posted on the payment side of the cash book in the bank column as a minus entry under the head of expenditure to which it was originally charged. In respect of cheques which are revalidated a note of the fact of redating shall be entered in the cash book against the original transaction and

upon the counterfoil of the cheque itself. The alteration will in no way affect the accounts and no further entry shall be made.

CHAPTER XIII.

EAR-MARKED FUNDS.

253. An earmarked fund is a special fund which is created or set apart for utilisation for a specific purpose. The following funds viz., 1. Funds relating to the specific endowments, 2. Loan funds, 3. Sale proceeds of the capital assets, 4. Security deposits of the subordinates of the religious institutions and contractors' deposits before they have become matured for lapsing to general revenues of the institutions 5. Reserve fund set apart every year from the general revenues,, 6. Provident fund balances etc., have been declared as earmarked funds. The surplus balances under these funds should not be diverted even temporarily for expenditure for any other purpose.

254. Temporary diversions from the earmarked funds except Provident Fund may be made very rarely and only after obtaining the prior sanction of the Board there-for.

CHAPTER XIV

ESTABLISHMENT

255. The appointment of the executive authority in a religious institution under Section 65-C of the Act or under powers vested in the Board under any scheme framed under the Act, shall be made by the Board in the manner prescribed in the Rules appended to the Board's Order No. 2001 dated 20-7-1942 or in the manner prescribed in the Scheme as the case may be; and their conditions of service will be governed by the above rules as amended from time to time.

256. The appointments to all other posts of temples shall be made by the executive authority in conformity with the provisions contained in Section 43 of the Act as amended or by such authority as may be prescribed in the rules or schemes framed under the Act; and in respect of a Math, appointments of officers & servants shall be made by the trustee under section 43

of the Act or in the manner prescribed in any Scheme settled or deemed to be settled under the Act.

Provided that appointments to posts carrying a pay of Rs. 50 or over in respect of notified institutions shall not be made by the executive authority except with the previous approval of the Board.

257. No person whose age exceeds 30 years shall be appointed to any post other than a post of a hereditary officer or servant on a pay exceeding Rs. 20/-p.m. by executive authority except with the specific sanction of the Board unless there is any specific provision to the contrary in the Act or under any Schemes or orders passed under Section 65-C of the Act as amended. This age limit does not apply to the appointment of a person by transfer from any service under the Board or Government.

258. Every appointment to a post in a superior service shall be subject to a probation for a period of two years on duty within a continuos period of three years.

259. A person appointed to a post carrying probation shall be eligible to count for probation in that post his service, if any, rendered subsequently in another post the appointment to which involves the assumption of duties and responsibilities of equal or greater importance than those attached to the former post.

EXPLANATION:

For the purpose of this sub-rule, the expression "Superior service" includes all posts other than those which are held by any office holder or servant of the institution hereditary or non-hereditary as specified by the Board, the maxium pay of which exceeds Rs. 20/- and such other appointments as may specially be defined as superior by the Board.

NOTE. Service as executive authority shall be treated as superior irrespective of the pay of the post.

260. The executive authority, may before the expiry of the period of probation, for reasons to be specified in writing, terminate the probation of any person and revert him to

his permanent post, if he has a lien on such a post or discharge him from service in other cases, subject to the provisions contained in sub-section (2) and (3) of Section 43 of the Act as amended for appeal to the appellate authorities referred to therein. The time allowed for and the manner of such appeal are governed by rules framed under the Act.

261. A person who has completed his probation shall be confirmed at the earliest opportunity according to his seniority. Increments in the posts to which time scales of pay are attached shall be granted as a matter of course unless they are withheld as a measure of punishment. Such punishments shall be imposed only in the prescribed manner. If for public interest or for administrative reasons it is necessary to appoint a person temporarily in a vacancy, the executive authority should clearly note in the appointment order to the effect, that the person so appointed shall not be deemed to be a probationer for that post. The reasons for such a course should be clearly recorded by the executive authority separately and the same produced for audit.

262. No person who has been dismissed from the service of the Board or Government or removed from such service on account of insolvency or who is convicted of an offence involving moral turpitude shall be entertained on the staff of the religious institutions.

263. No subordinate of the religious institution in superior service other than hereditary office holder or servant shall ordinarily be retained in its service after he has attained the age of 55 except with the specific sanction of the Board.

264. A service Register shall be maintained in the Form prescribed for the Board's officers and servants, for every subordinate of the religious institution in superior service. A service roll in form No. 75 shall be maintained for every inferior servant of the religious Institutions. The executive authority shall be responsible for the correct and upto-date maintenance of the service books or the service rolls of the subordinates of the religious Institutions. In the service book or service roll every step in the office life of the subordinate including temporary promotions of all kinds, the date on which the period

of probation is satisfactorily completed, increments and transfers and leave of absence taken should be regularly and concurrently recorded, each entry duly attested by the executive authority. Similarly all kinds of punishments should be recorded in the Service Register under the signature of the executive authority. Personal certificates of character should not be entered in a service book. Copies of all orders of punishment should be filed with Service books.

Transfer to another office.

265. When a subordinate of an institution is transferred from one institution to another, the necessary entry of the nature and reason of the transfer should be made in his service book in the office from which he is transferred and the book after being duly verified to date and attested by the executive authority should be transmitted to the institution to which he has been transferred and thence forward the book will be maintained in that institution. The executive authority shall record an annual certificate of verification in the Service book or service roll of each subordinate of the institution as early as possible after the close of each fasli year in the following words over his signature "Service verificed upto (date) from pay bills, acquittance rolls" and similar records to be specified. In respect of service registers of officers and servants appointeed by the Board for religious institutions the custody and the verification of the Services will be governed by the instructions issued in Office Order No. 29 dated 6—7—45 as amended from time to time.

Punishment of the Subordinates of the Religious Institutions.

266. All subordinates of religious Institutions appointed by the executive authority under section 43 of the act, are under the administrative control of the executive authority. He may fine, suspend, remove or dismiss any of them for breach of trust, incapacity, disobedience of the lawful orders, neglect of duty, misconduct or other sufficient cause in the prescribed

manner subject to appeal as provided in section 43 of the Act as amended.

267. When a subordinate of the religious Institution is found guilty of any negligence or breach of rules or orders in consequence of which pecuniary loss has been caused to the institution, the executive authority may in addition to any other punishment, which may be inflicted in respect of such negligence or breach, order that the whole or portion of loss shall be made good by such subordinate. But the above provision shall not be construed as interfering with the discretion of the Board to take action against the executive authority under Section 48 (4) of the Act as amended.

268. In respect of appointments made, in pursuance of any Scheme settled under the Act or deemed to be settled under the Act or of any order passed by the Board under Section 65. C, the power of punishment and appeal by the subordinates aggrieved, are governed by the provisions contained in the said scheme or orders. In the absence of any such provision therein, the provisions of Section 43 of the Act may be applied in their case also.

Leave and Leave allowances.

269. Each subordinate of the institution both permanent and non-permanent may be granted at the discretion of the executive authority casual leave for 15 days in a Calender year. Such casual leave should not exceed seven working days at a time and 10 days in all at any one time including holidays. A register of causal leave taken should be maintained in each religious Institution.

270. In addition to the above casual leave (1) each permanent subordinate of the institution in Superior service may earn leave at the rate of 1/11 of the period spent on duty prvoided that he shall cease fo earn leave while he has to his credit leave amounting to 60 days.

(2) A permanent servant in superior service as defined for purposes of these rules may be granted earned leave at his credit subject to a maximum of 30 days at any one time at the discretion of the sanctioning authority.

(3) Leave on medical certificate may be granted to the permanent subordinate of the institutions in the superior service for 120 days in all i.e. through out his service and upto a maximum of 30 days at any one time.

(4) Earned leave may be combined with leave on medical certificate but the combined period of such leave shall not exceed 60 days at a time.

271. It shall be open to the Board to exceed the above limits of leave in individual cases on the recommendation of the executive authority. Provided further that casual leave shall not be combined with earned or medical leave.

272. A permanent servant of the institution in inferior service may earn leave at the rate of 1/22 of the period he has spent on duty provided that he shall cease to earn leave while he has to his credit such leave amounting to 15 days. He may be granted the whole or any part of leave due to him.

273. Leave cannot be claimed as a matter of right; when the exigencies of service so require, discretion to refuse or revoke leave of any description is reserved to the authority empowered to grant it. Wilful absence from duty may be treated as misbehaviour for the purpose of Section 43.

274. Non-permanent subordinates of both the categories "Superior and Inferior" do not earn any leave. The executive authority shall maintain leave account in Form Nos. 75 A and 75 B.

Leave salary.

Subordinate in superior service.

275. While on earned leave, he is entitled to leave salary equal to his pay and while on leave on medical certificate, he is entitled to leave salary equal to one half of his pay.

Subordinate in Inferior service

276. (a) If no substitute in his place is appointed, he is entitled to leave salary equal to his pay. when he is on earned leave.

(b) If a substitute is appointed, to such leave-salary not being less than ½ and not exceeding 2/3 of his pay as may be fixed by the authority granting the leave.

NOTE: Pay means the salary on the last day of duty prior to the commencement of leave in respect of his permanent post.

LEAVE FOR MENIAL SERVANTS.

277. 1. Servants classified as menials may be granted in each year of service calculated from 1st July to 30th June leave on full pay for a period not exceeding 15 days.

2. All leave not taken by the menial within the year as specified above, shall lapse. He shall not be eligible for any leave after he has retired from service. In the case of menials of less than one year service leave under Rule 1 may be granted only to the extent earned by active service i. e. in proportion which his active service bears to the full year's service.

3. Menial servants shall not be entitled to casual leave.

The Executive authority shall maintain a leave account in respect of each subordinate inclusive of menials in regard to the leave earned by and granted to him.

NOTE: For menials Form. No. 75 may be used for recording their leave account.

278. The instructions regarding the grant of leave, leave allowances etc., contained in this chapter shall not apply to hereditary office holders, or casual or part-time workers or menials employed occasionally.

PAY OF ESTABLISHMENT.

279. Pay bills should be prepared in Form No. 76., with full details of the names. The salary or leave allowance claimed for each person for the month whether drawn or not should be shown in column 3 and in column 4 the amount not drawn but held over for subsequent payment shall be shown. Column 6 will show the amount actually drawn for each person. When salary is drawn for a portion of a month only the rate at

which and the number of days for which it is drawn should be stated in col. 1. below the name of the payee. Similarly dearness allowance may be shown just below the pay in Col. 1. Cheques in payment of establishment shall be drawn in favour of the executive officer and accounted for through the Petty cash book.

280. If no leave salary is drawn in the bill, a certificate that no leave has been granted to any member of the establishment should be recorded on the pay bill.

281. To the first pay bill in which a periodical increment is drawn an increment certificate in Form No. 77 should be enclosed.

282. Salary bills may be drawn at any time on the last working day of the month by the labour of which the salary is earned and are due for payment only on the next working day. Only in the case of an employee finally quitting the service of religious institution pay due to date may be disbursed to him before the end of the month. In such cases supplemental bills should be prepared.

283. If the first six days of a month are public holidays on which payments are not made at the bank, the establishment bills may be paid on the last working day before the said holidays.

284. Pay, leave salary, allowances or any money due may be drawn for the day of the death of the officer or servant; the hour at which death takes place does not affect the claim.

285. The last payment of an employee's salary should never be made until it has been ascertained that there are no demands outstanding against him and a certificate to the effect should be recorded in the pay bill under the signature of the executive authority.

286. Arrear pay bill should be drawn not in the monthly bill but in a separate pay bill in which reference should be given as to the voucher in which this amount was omitted to be claimed or with-held or on which it was refunded by deduction. The fact of a supplemental bill having been drawn in such cases should be noted in the main pay bill against the item concerned.

287. All fixed recurring charges such as house-rent should be included in the bill for establishment.

288. The executive authority shall be responsible for every salary drawn on a bill signed by him until it has been disbursed to the proper person or persons and their acquittances (stamped wherever necessary) have been obtained. If the payee does not present himself before the end of the month, the amount drawn for him must be refunded by short drawal in the next bill. The amount of undisbursed salary should not under any circumstances be placed under deposits. His salary can be drawn anew when he presents himself to receive it.

289. In order to facilitate the check of the monthly bills for recurring charges such as establishment, house rent, etc., a register in Form No. 78 should be maintained by the executive authority in the institution concerned.

TRAVELLING ALLOWANCE

290. In the absence of special orders of the Board or other orders for the time being in force to the contrary, the travelling allowance of the members of the staff of the religious institutions should be regulated by the Madras Travelling Allowance Rules. The amount of Travelling Allowance shall in no case, without the special sanction of the Board, exceed what would be admissible in the case of the servants and officers of the Board of similar standing and status. Travelling Allowance should be drawn in Form No. 79.

291. Travelling Allowance Bills of the employees of the religious institution attending civil and criminal courts to give evidence on behalf of the institution concerned shall be supported by certificates from those courts showing the days on which they attended and the amount of batta and travelling allowance paid to them on that account in order to prevent the possibility of double payment.

CHAPTER XV

ADVANCES

292. Advances are of two kinds (1) Permanent advance and (2) Other advances.

PERMANENT ADVANCE

293. To a subordinate of the religious institution incurring petty expenses which require to be paid at once before money can be obtained on a regular bill and to a subordinate institution situated in outlying places which has been authorised to make collection of revenue on behalf of a parent institution and incur expenditure in connection with the administration of the subordinate institution concerned (vide note 2 under Paragraph 198) a "permanent advance" sufficient to meet the average expenditure of one month may be granted with the sanction of the Board in each case.

294. The transactions relating to the permanent advance should be recorded in a separate register in Form No. 80.

295. No payment should be made from the permanent advance until a payment order has been passed on the voucher for it by the subordinate who has been authorised to do so. When the permanent advance runs short and in any case at the end of each month a red line should be drawn across the page, the several columns totalled and the total column No. 14 in the register posted. A recoupment bill in Form No. 81 may thereafter be prepared showing the totals under the various account heads with the numbers of the sub-vouchers making up each of the totals. The grand total of the contingent bill should agree with the figure noted in column 14 of the contingent register. The contingent bill should then be examined with each entry in the register by the subordinate to whom the permanent advance is granted. He should then submit the contingent bill to the parent institution for recoupment after cancelling the sub-vouchers which should also be enclosed with the contingent bill. Column 17 should be initialled as and when the payment from the permanent advance is made and when the permanent advance is recouped.

296. In the head office, the executive authority after scrutinising the expenditure and satisfying himself as to the propriety of the charges, the sufficiency of the vouchers, etc., may reimburse the holder of the permanent advance, the exact sum expended so as to bring up the permanent advance in hand to the original amount. Should any item in the recoup-

ment bill appear to the executive authority to be open to objection the permanent advance should neverthless be recouped in full and the item (under objection) debited to the advances recoverable from the subordinate concerned pending adjustment either by debit to some final head or by recovery from the holder of the Permanent Advance.

297. The above procedure applies also mutatis mutandis to the Permanent advance held by the executive authority.

298. All charges incurred must be paid and billed for at once and under no circumstances may they be allowed to stand over to be paid from the grant of another year, i.e., on no account should the charges incurred actually in one year be thrown on the budget grant of another year.

NOTE.—The contingent bill for June must be recouped on or before the close of that month with a view to prevent the charges of the year being thrown on the budget grant for the next year.

299. When for any charge higher sanction is necessary, such expenditure should not be incurred unless such sanction has been obtained beforehand.

300. If in the course of a year, a permanent advance changes hands, both the relieved and the relieving officer should record on the contingent register of the handing over, the full amount (both in cash and sub-vouchers) and the receipt of the same under the dated signature of the respective officers.

301. Permanent advances granted to the subordinates and to the subordinate institutions should be recorded in a register in Form No 82.

302. Each officer who has obtained a permanent advance is required on the 15th July in each year to submit to the executive authority a certificate in the following form

"I hereby acknowledge that the amount of rupees (words and figures.........) being the permanent advance in my hand is due from and has to be accounted for by me".

Station. (Signature).................

Dated the.......... Designation.

303. For the permanent advance with the executive authority a similar certificate should be furnished by him and filed in the office along with the certificates of the subordinates for production to audit.

304. In the case of transfer of charge of an office a similar acknowledgement must be furnished by the relieving officer.

OTHER ADVANCES

305. Excepting permanent advance no other advances should ordinarily be granted to the subordinates. The practice of granting temporary advance to the members of the staff without any consideration is opposed to the financial rules and should therefore be discontinued.

In very exceptional circumstances. temporary advances may be granted for purposes of conducting festivals at remote places and the like with the sanction of the Board or Assistant Commissioner concerned as the case may be. Advances to contractors as a rule are prohibited. Advances when granted should be recorded in the register of Advances in Form No. 83. No fresh advances should be granted for the same purpose when the one granted previously has not been properly accounted for. As a rule, the advances taken for a certain purpose should be refunded either in cash or by way of adjustment within a week after the completion of the work for which the advance is granted failing which the executive authority should recover the amount from the subordinate concerned either from his pay or otherwise. Advances should not be drawn far in advance of requirements.

306. All the balances outstanding at the end of the previous year will be first entered in the register and then each advance made during the year will be entered as soon as it is made. The total of the advances made during every month as shown in this register should be agreed with the corresponding total shown in the posting register and the former should be initialled by the executive authority in token of such agreement. When an advance is recovered in cash or adjusted by deduction from a bill or by transfer adjustment, the amount should be noted against the original advance in the column, for

the month in which the recovery or adjustment is made, The monthly columns for recoveries should be totalled at the end of the month and the total agreed with the corresponding credit under "Advances" in the posting register. The Advance register should be balanced at the end of the year and the outstanding balances carried forward to the next year.

CHAPTER XVI

EXPENDITURE ON FESTIVALS, UBHAYAMS AND OTHER POOJAS

307. The expenditure connected with the various objects and ceremonies such as daily, weekly worship, etc., connected with the administration should be based on the dittam or scale approved by the Board or the Assistant Commissioner concerned as the case may be, in the manner prescribed in Section 55 of the Act as amended. Any expenditure in excess of the sanctioned dittam constitutes an unauthorised expenditure. The executive authority should therefore before incurring the excess expenditure revise the dittam and obtain necessary sanction of the Board. The method of adjustment of the issues made from stores has been explained in Chapter X of the manual (Form No. 38) and the direct payments in cash, in respect of these services should be noted against the respective accounts in the ledger of endowment in Form No. 30.

308. In fixing the scale of expenditure for utsavams the executive authority should divide the expenditure in two parts—(1) "Religious" consisting of special services done inside the religious institutions and (2) "Secular" consisting of feasts, processions, etc., for the entertainment of devotees and worshippers who gather on such occations. It shall be the duty of the executive authority to prevent as far as possible all waste and unnecessary expenditure on amusements in connection with utsavams. The scale of secular expenditure for utsavams shall always be fixed in cash.

CHAPTER XVII

CONTINGENCIES

Postage and stationery accounts

309. The expenditure incurred under postage stamp and stationery should be accounted for in separate stock accounts. The stamp account should be maintained in Form No. 84. The stationery account may be maintained in a manuscript form. These accounts should be periodically scrutinised by the executive authority and initialled by him in token of having checked the accounts.

Law charges

310. Suits may be filed by the executive authority for the recovery of the revenue, etc., due to the religious institution. As a rule, fees to the pleaders should ordinarily be limited to the regulation fees but in exceptional cases where it is proposed to pay fees exceeding regulation fees the sanction of the Board or Assistant Commissioner concerned as the case may be should be obtained for the same.

Suits in revenue courts

311. The fees payable shall be in accordance with the rules framed by the Government under Section 215 of the Madras Estate Land Act subject to a minimum of Rs. 5. In special cases executive authority may pay higher fee with the sanction of the Board. The rules regulating the payment of fees in revenue suits are those printed at pages 1310—1311 Fort St. George Gazette Part I, dated 19—10—1920 as amended and published on page 650 Fort St. George Gazette Part I, dated 19—5—1931. The fee to be paid should be settled before hand in all cases and should also include all miscellaneous items such as stationery, scriptory work and postage. But payment should not ordinarily be made on this account until the cases are disposed.

Remuneration for scriptory work

312. No special remuneration should ordinarily be paid for scriptory work in connection with suits but when necessary

the executive authority may grant remuneration on the scale noted below on this account without the sanction of the Board or Assistant Commissioner concerned. Excess over this scale requires the specific sanction of the Board.

		RS.	A.	P.
1.	Original suit	1	0	0
2.	Small Cause suit	0	8	0
3.	Execution petition	0	4	0
4.	Appeal suit	0	8	0
5.	Original and Miscellaneous application.	0	4	0
6.	Summary suit	0	8	0

Travelling allowance to pleaders

Travelling allowance to the pleaders may be paid at such rates as may be fixed by the Board in each case.

313. With similar sanction of the Board, fees to the pleaders may be paid for work done in examining records and for services rendered out of court provided that no suit or case is instituted or defence entered in continuation of such examination or such service. Where such suit or case is instituted or defence entered the provisions of paragraph 311 supra shall apply.

314. An executive authority may appoint a standing counsel on a fixed remuneration with the previous sanction of the Board or Assistant commissioner concerned for giving legal advice and for rendering services out of court in connection with the legal affairs of the institution.

NOTE.—The executive authority may in exceptional case and with the previous sanction of the Board or Assistant Commissioner cencerned engage any other counsel in civil or criminal cases.

No person who has been appointed by the executive authority as his standing counsel on a fixed remuneration shall be retained in his service if he accepts employment as legal practitioner against the religious institution.

315. Appeals against the decisions of civil courts may be filed by the executive authority with the previous sanction of the Board or Assistant Commissioner concerned.

NOTE:—The executive authority should apply to the Board or Assistant Commissioner concerned sufficiently early so as to allow sufficient time to the Board or Assistant Commissioner to give directions to the executive authority for further action. The date when appeal time expires in each case should be definitely stated and grounds of appeal and legal opinion of the vakil in regard to chances of success in appeal should be forwarded by the executive authority along with the application.

316. Expenditure under law charges incurred in proceedings before Civil or Revenue courts or the Board or Assistant Commissioner for vindicating the personal rights or privileges of the executive authority shall not be debited to the funds of the religious Institutions except under orders of the competent authority.

317. For the purpose of showing the suits instituted, costs incurred, suits disposed of in favour of or against the religious institution and costs awarded by the courts, a suit register in Form No, 85 should be maintained. Provision has also been made in the register to record the recoveries made and the execution petitions filed from time to time. The undisposed cases at the close of the year or suits the costs of which have been partially recovered, will be transferred to the suit register of the ensuing year. The register is to be posted as suits are instituted and charges paid with reference to payment vouchers. The executive authority should review the register monthly and record a certificate to that effect. Half yearly returns in Form No. 86 shall be prepared and sent to the Board or Assistant Commissioner concerned.

FIXED CONTINGENT CHARGE

318. Fixed contingent recurring charges such as taxes payable to Municipalities and Panchayat Boards and the like should, with the exception for the payment of kist or land revenue, be posted in the Register in form No. 78. The authority sanctioning the charges should in all cases be noted in column 1 of the Register.

319. The payment of kist or land revenue should be recorded in a separate register in Form no 87. Necessary particulars required for posting this register should be obtaind from the Register of Revenue yielding properties, Register maintained under section 38 of the Act and from Permanent land Register maintained in Malabar district. The executive authority shall be responsible for seeing that no claim is billed for more than once.

320 When kist which has to be paid directly to Goverment by the lessee or Kanomdar or other holder of the land under any other tenure under the Malabar Tenancy Act, as per deed executed by the lessee or holder of the land, has been paid by the executive authority due to the default on the part of lesssee etc, columns 7 to 9 of Register in form No. 87 should be posted. Prompt steps should be taken by the executive authority to recover the kist amount from the lessee and to post the columns 10 & 11. At the close of the fasli the balances then pending recovery should be noted in column 12 and transferred to a separate set of pages in the Register of advances Recoverable with a reference in column 13 as to the item Nos. and page of the Advances recoverable register. Further action should be taken by the executive authority through the register of Advances Recoverable.

UNUSUAL CONTINGINT EXPENDITURE

Supply of Uniforms

321 (1) With the previous sanction of the Board as to the period of wear and tear and the number and the maximum cost of supply on each occasion uniforms may be supplied to the members of the religious institutions in inferior service and the cost thereof met from the funds of the institution concerned.

(2) Other unusual contingent charges such as the purchase of typewriting machines, cycles and direct expenditure on the opening and maintenance of Reading rooms, contribution to others towards the improvemnt of roads, not vested in the institutions and for all other measures of public utility calculated to lead to better sanitation or to promote the

safety health, comfort or convenience of pilgrims resorting to the temple or math and the like, should not be incurred by the executive authority without the previous sanction of the Board unless the purchase the reof or the contribution therefor has been specifically provided in the sanctioned budget.

FEEDING

322 When feeding is arranged departmentally, the provisions purchased therefor should be accounted for in the stock book of provisions (Form No. 38.) The adjustment of the cost of the issue made there-from against this subhead should be made in the manner already prescribed therefor. A statement should be attached to the adjustment voucher showing the number of persons fed and the number of meals given daily. The expenditure should be based on dittam to be got approved under Section 55 and 61 of the Act.

323 Machine numbered triplicate tickets embodying the requirements of institution concerned should be maintained in each institution where feeding is done. The original thereof should be issued to persons who apply for feeding while the duplicate should be attached with the adjustment voucher and the triplicate left in tact in the book. The actual feeding should be periodically inspected by a responsible subordinate and the fact certified to on the adjustment voucher or in the adjustment book,

324 For feeding by contract the above procedure of granting receipts should be followed. The duplicate tickets should in this case be attached to the bills submitted by the contractors and with reference thereof the correctness of the claim preferred by the contractor verified by the executive anthority before passing the bill.

CHAPTER XVIII

WORKS

325 The expenditure under 'works' in the religious institutions will ordinarily fall under one or more of the following classes:—

1. Maramath.

2. Renovation to the temple.
3. Maintenance of or repairs to buildings.
4. Other original works not falling under any of the above categories.

326 "Original works" include all new constructions whether of entirely new works or of additions or alterations to the existing work.

The class "Repair or Maintenance" include all operations except the foregoing, required to maintain in proper condition buildings works etc, in ordinary use.

ALLOTMENT OF FUNDS

327 The executive authority should furnish to the Board or Assistant Commissioner as the case may be, annually before the preparation of the budget a statement showing in detail the works such as repairs necessary for the upkeep of the buildings including renovation, other ordinary annnal repairs, repairs and improvements to tanks, channels, and other Kudimaramath works etc. on which he considers that expenditure is necessary during the ensuing year.

He should amongst other things state, whether the work is to be carried out from contributions or funds ear-marked for the purpose, or from the general funds of the iustitutions; and if the latter whether funds are available in the institutions for the purpose; whether the execution of the work is necessary or essential or urgent or any item of the works can be postponed and indicate the order in which the proposed works should be executed. The selection of the works and the order in which they should be executed rests with the Board or the Assistant Commissioner concerned as the case may be.

328 The executive authority is strictly prohibited from commencing any works without proper authority. No expenditure or financial commitment shall be incurred by the executive authority unless sufficient funds therefor are sanctioned and provided in the budget. He will be held personally responsible for all unauthorised expendiure. An order to prepare an estimate is no authority for execution.

No work shall be commenced or expendiure in connection with it incurred till sanction to it has been accorded. Emergent works however may, with the approval of the Board or Assistant Commissioner as the case may be commenced in anticipation of sanction provided regular estimates are submitted at the earliest possible date.

NOTE (1).—As regards institutions protected under the Ancient Monuments Preservation Act the execution of repairs or renovations, etc., should be done according to the provisions of the said Act and of the agreements entered into in pursuance of the provisions of the said Act.

In the case of renovations or restorations of religious Institutions of archaeological or epigraphical importance or ancient or sacred architecture the suggestion and approval of the Archaeological and Epigraphical Departments should be obtained before the works are actually undertaken.

NOTE (2).—The executive authority shall maintain in the Huzur office a register showing the several tanks and channels owned by the religious institutions with particulars of repairs improvements etc., done from time to time in respect of each with a view to regulate expenditure on each tank or channel and see that no over-lapping occurs.

ESTIMATES

329. Estimates for works will be drawn up in form No. 88 and will consist of four parts: a report; a specification with detailed and fully dimensioned plans, site plan and data sheets; a detailed statement of measurements and quantities; and an abstract showing the total estimated cost of each item.

330. The report should state in clear terms the object to be gained by the execution of the work estimated for. The report will be followed by the specification which must show fully and clearly but as briefly as possible, the details of the work, how each portion is to be done and what materials are to be used.

331. The statement of detailed measurements accompanying the specification will also include the measurements of

land, if any for which compensation will have to be paid, the area of each description (wet, dry, garden, waste, etc.) being separately shown.

332. The abstract of estimate may be framed to show merely the quantity and cost of each completed item of artificer's work such as earth work, brick work, concrete flooring, roofing, doors and windows, etc.

333. To facilitate the preparation of estimate a schedule of rates based upon the schedule of rates used by the Local fund Public Works Department in that locality should be prepared annually and the same got approved by the Board or Assistant Commissioner concerned as the case may be.

NOTE.—The printed copy of the schedule of rates in force in the District Board may be obtained on payment by addressing the President District Board.

334. The schedule of rates must be kept upto date by effecting alterations wherever found necessary as per addenda to be issued by the District Board.

335. The rates provided in the estimates should agree with those in the schedule of rates, but if for any cause these are not considered sufficient a detailed statement must be prepared showing the manner in which the rates used in the estimate have been arrived at. If the rates are higher than those provided in the sanctioned schedule of rates, it will be necessary to furnish detailed data in support of the rate proposed.

336. 5 percent for unforeseen contingencies may be provided in the estimate but it should not be utilised except to meet specific charges not provided for in the estimate but which are required to be met. Without the sanction of the Board or Assistant Commissioner concerned as the case may be, the charge for petty supervision shall not exceed 5 percent on the total out lay on the works in the year. All incidental expenditure which can be foreseen such as cost of sheds for workmen' and stores should be separately provided for in the estimate.

NOTE.—Provision for petty supervision and contingencies should be omitted from the estimates for works in respect of which tenders for execution are called for.

337. In institutions where there is no technically qualified subordinate in its employment, the services of a competent professional expert may be availed of for the preparation of the estimates on the lines indicated above, on payment of fees therefor with the approval of the Board or Assistant Commissioner concerned as the case may be.

338. In institutions where engineering qualified subordinates are in their employment, the executive authority may accord sanction for estimates for works approved by the Board or Assistant Commissioner concerned costing not more than Rs. 250; in respect of such estimates exceeding rupees two hundred and fifty but not exceeding rupees five hundred, the executive authority shall obtain the sanction of the Assistant Commissioner for institutions under the direct control of the Assistant Commissisner and that of the Board in all other cases. In the case of institutions where there are no engineering qualified subordinates in their employment, estimates upto a limit of rupees one hundred may be sanctioned by the executive authority; estimates exceeding rupees one hundred but not exceeding rupees five hundred shall be sanctioned by the Assistant Commissioner for institutions under his direct control and by the Board in all other cases. The estimates for works costing Rs. 2000 and above, shall be scrutinised technically by the Consulting Engineer of the Board. On the recommendations of the Consulting Engineer in writing the Board may accord its sanction for the estimate. The Consulting Engineer will check measure the work if so directed by the Board (vide the Board's Memo. 26757-44-Gl-1, dated 10—5—1944).

339. The estimates for works on which it is expected that free labour will be employed, will provide for the full market value of the work to be done but a note of reduction to be effected thereby should be made at the foot of the abstract of the estimate. In the case of works carried out wholly or in part from contributions whether in money or labour, the

the abstract estimates should note the nature and the amount of such contribution.

REVISED AND SUPPLEMENTAL ESTIMATES

340. In respect of deviations which are likely to alter the character of the works in progress or to cause any excess over the total amount of the sanctioned estimate by more than 5 percent, a revised estimate accompanied by a comparative statement of differences in Form No. 89 should be submitted at once so as to obtain the sanction of the competent authority in time. If the deviations are trifling and if the excess is not likely to exceed 5 percent of the estimated cost the work may be proceeded with by the executive authority with a report to the competent authority thereof. A supplemental estimate is necessary, when a development of a work, which is not fairly contingent on the proper execution of the work as first sanctioned, is thought necessary while it is in progress. It should be submitted before the additional works are undertaken and should be accompanied by a full report of the circumstances which render it necessary. The abstract should show the amount of the original estimate and the total of the sanction required including the supplementary amount.

RESPONSIBILITIES REGARDING ESTIMATES

341. The executive authority is responsible for the accuracy and completeness of all drawings and estimates whether prepared by himself or his subordinates. All estimates should be signed by him and submitted to the Board or Assistant Commissioner concerned as the case may be.

EXECUTION OF WORKS

342. The work may be executed either by contract or departmental agency. The Board or Assistant Commissioner in respect of works costing not more than Rs. 250 shall decide in respect of each work, the agency by which the work may be execu[illegible]

343. Unless the Board or Assistant Commissioner directs

otherwise, ordinarily tenders should be called for in respect of every work the estimated cost of which exceeds Rs. 250.

344. Tenders in sealed covers should be invited by the executive authority in the most open and public manner possible :—

1. By advertisement in one or more news-papers circulating in the District.

2. By a notice in the chief vernacular language or languages of the District posted at the office of the Institution and at such other public places as the executive authority may deem fit.

345. Every advertisement or notice shall state :—

1. When and where the contract documents may be inspected.

2. The precise form of tendering, that is whether it should be at a specified percentage below or above the estimate rates or whether definite rates should be quoted for each item of work included in the schedule.

3. When and where tenders are to be submitted.

4. When and where they are to be opened.

5. The amount of earnest money which should accompany the tender and the amount and nature of security required in case the tender is accepted.

6. The authority competent to accept the tender.

7. That the authority competent to accept the tender reserves the right to reject any or all of the tenders received without assigning any reasons.

346. Contractors may be permitted to examine the estimate for a work but the data statement showing the actual cost of materials and the distance of lead on which the estimate is based shall not be shown to them nor shall it form part of the contract document.

347. Before tenders are invited for the execution of a work on contract the executive authority shall prepare contract documents which shall include.

1. A complete set of drawings showing the general dimensions of the proposed work, and, so far as necessary, details of the various parts;

2. A complete specification of the work to be done and of the materials to be used unless reference can be made to some standard specification;

3. A schedule of the quantities of the various descrip. tions of work; and

4. A set of "Conditions of contract" to be complied with by the tenderer in case his tender is accepted.

348. Tenders for all works to be executed by contract agency whether original or repair or renovation etc. shall be invited by the executive authority in the manner indicated in the foregoing paras. The executive authority shall at the time and place specified for the purpose open the sealed covers containing the tenders in the presence of such of the tenderers or their authorised agents as may be present. Until the sealed covers are so opened they shall be kept in the personal custody of the executive authority. On opening the tenders the executive authority shall initial all corrections in each tender and all corrections shall be attested by him with his dated initials. If there are corrections in the tender unattested by the tenderer a note of such corrections shall be made on the tender itself when it is opened.

2. After the tenders are opened they shall be tabulated and posted in a Tender Register to be maintained in the office in the following form.

Tender Register

Name of work:

Estimated amount of the contract:

Total Number of tenders received;

Serial No.	Name of Tenderer	Tender Percentage.	Amount of deposit.	Executive authority's recommendation.	Orders of the authority competent to accept the tender.
1	2	3	4	5	6

The executive authority shall scrutinise the entries in the register and certify that the tabulation is correct with reference

to the original tenders which shall be preserved and made available for the purpose of audit.

3. The executive authority shall dispose of the tenders for works the estimated cost of which does not exceed Rs. 2,000/- Tenders for works exceeding Rs. 2,000/- shall be disposed of by the Board or Assistant Commissioner concerned as the case may be. In respect of tenders for works exceeding Rs. 2,000/- the executive authority shall submit the tabulated tender register with the respective tenders to the Board or Assistant Commissioner with his recommendations. It shall be open to the Board or Assistant Commissioner concerned as the case may be to dispose of the tenders on the merit of each case.

4. The lowest tender shall ordinarily be accepted. Where it is considered undesirable to accept the lowest tender, the reasons shall be clearly recorded in writing and made available for purpose of audit.

5. Where the capacity for work and the integrity of a tenderer are not known, his tender need not necessarily be rejected. Such additional security as the authority competent to accept the tender considers necessary, shall however be taken from the tenderer if the circumstances warrant such a course.

6. Where the lowest tender is rejected for recorded reasons the next lowest tender may be accepted unless adequate grounds are recorded for rejecting that tender also. In no case should a tender be accepted at other than the rates specified in that tender. The practice of asking a higher tenderer to accept a lower rate should be definetely discontinued as it is opposed to all accepted canons of the tender system.

7. No tender shall ordinarily be treated as valid unless it is accompanied by a receipt in token of the party having remitted the amount of the earnest money specified in the tender notice, into the treasury of the religious Institutions concerned.

8. A separate list of all sums deposited as earnest money, shall be maintained under the signature of the executive authority for facility of reference.

349. There should be no avoidable delay in the disposal of tenders after they are opened. Ordinarily, they should be disposed of within a week of the date of opening and in no case should the period exceed a fortnight unless the delay is caused in receipt of orders from the authority competent to accept the tender.

350. In cases where tenders only for portions of the work covered by a single estimate as well as tenders for the whole work are received, the tenders received only for portions of the work should be ignored and the tenders received for the whole work alone should be considered on their merits.

351. In cases where tenders for only portions of the work and not for the whole work are received the work should be divided into convenient parts if circumstances necessitate such a course and fresh tenders invited for each part separately.

352. When no tenders are received or when tenders at rates in excess of the estimate rates are received it should be ascertained whether the non-receipts of tenders at or below estimate rates is due to the inadequacy of the rates provided in the estimates and if so the estimates should be revised with the approval of th authority competent to dispose of the tenders and fresh tenders called for. The executive authority should in such cases place on record his views as to which of the rates should be increased, to what extent and for what reasons. If the non-receipt of tenders at or below estimate rates is not due to the inadequacy of the rates, or if even after a revision of rates and a fresh invitation of tenders no tenders at or below the estimate rates are received, the work should be executed departmentally after obtaining the Board's sanction therefor. Special establishment required for the execution of the work may also be employed with the specific sanction of the Board as to the details of the members of the staff, their pay etc.

NOTE: 1. The procedure of auctioning the works without calling for tenders is irregular and should not be adopted. Except in the case of petty works costing not more than Rs. 100/- in regard to which the executive authority will have the discretion to dispense with the agreements, stamped agreements should be taken from the contractors in respect of

all other works, embodying therein the nature of work to be done, the period within which it should be executed, the payment to be made, specification for the works, security to be furnished by the contractor, and a clause for the execution of the work at the risk and cost of the contractor in case of default etc. The agreement shall also be signed by the executive authority.

2. Security shall in all cases be taken for the due fulfilment of a contract and this should be in the shape of a lump sum. A deduction of 10% may be made from the payment due from time to time on account of work done, in addition to the above security at the discretion of the executive authority. The earnest money deposited may be adjusted towards the security.

3. The contract agreement in the case of petty works should always specify the rates to be paid for the several classes of work or supply and should not refer to the estimated rates.

4. Unforeseen items of work provided for by a lump sum provision in an estimate should be paid for only after actual measurement. The agreement should have a clause to this effect.

Payments to Contractors

353. Payments for the works done or materials delivered should be made as a rule on a contract certificate in Form No. 90 showing the quantities and value of work executed the quantities entered being duly attested by the sub-ordinate in charge of the work and the executive authority. Such payments will be treated as payments on account subject to adjustment on the final bill. Every payment to a contractor should be on account of some particular work, and the practice of making payments on general account is prohibited. Advances are not also permissible. Payments in anticipation of measurement should also never be made.

354. Whenever a payment is made to a contractor, the whole quantity of the work executed upto the date on account of which the payment is made should always be shown in the contract certificate. When a work has been check-

measured before payment, the fact should be noted in the contract certificate.

355. Contract certificates should not be paid until they have been carefully checked in regard to measurements with those recorded in the measurement book and in other respects with estimates and agreements. The fact that a revised estimate has been sanctioned is no authority whatsoever for the payment of rates other than those provided in the approved agreements. Revision of rates after the work is carried out is entirely in-admissible. Even during the currency of agreements revision of rates in accepted agreements of all kinds is normally prohibited. If however the executive authority considers that there are sufficient reasons for revising the rates in any current agreement, he shall record in writing the reasons for such revisions and the effect of the same on the total amount of work to be done under the agreement and shall obtain the sanction of the Board or Assistant Commissioner as the case may be. Whenever revised rates in an accepted agreement are sanctioned they shall be observed.

(a) The increased rates shall have effect only from the date of sanction of such revised rates unless it is specifically stated by the authority sanctioning the revision that they shall have retrospective effect.

(b) The rules governing the revision of estimates shall be complied with.

(c) A revised agreement embodying the revised rates shall be obtained from the contractor executing the work and approved by the competent authority.

356. The value of each item of work in bills should be calculated to the nearest anna i.e. fractions below half-anna shall be omitted and fractions of half-anna and over should be reckoned as one anna. But pies should not be omitted from the rates.

Contractor's Ledger

357. The accounts relating to contractors are to be kept as personal accounts and a separate folio should be opened in the ledger in Form No. 91 for each contractor. The entries on the debtor side show the payments

made to him and those on the credit side, the value of work done as shown in the contract certificates passed from time to time. The account should embrace all transactions to which the contractor is a party whether relating to one or several works or to materials purchased from him, and should show the number and the amount of each passed bill and certificate with a brief entry of the name of the work, the number and amount of each cheque and the balance due to or from the contractor on account of each work not settled up in full. When there are balances due to contractors on more than one certificate, the amount due on each certificate should be detailed in the ledger. The contractor should acknowledge the correctness of his account by signing the ledger at convenient intervals.

358. The accounts of contracts should be closed without delay on the completion of the contract.

NOTE: When contractors are paid up in full on completion of each work the contractor's ledger need not be maintained. Security deposits should not find a place in the contractor's ledger.

Register of Estimates and Allotments. Form No. 92

359. All estimates and allotments will be entered in this Register. Separate sets of pages should be set apart for each class of work. When a revised estimate is sanctioned, the entry relating to the original estimate should be neatly scored through in red ink. The number of the revised estimate should be entered in the column for "Remarks" opposite the original entry with a corresponding cross reference against the entry of the revised estimate. In the case of all works (excepting repairs) estimated to cost individually Rs. 1,000/- and under, postings will be made in columns 10 and 11 as payments are made, and in respect of works costing more than Rs. 1,000/- only, the total of the year's expenditure should be recorded once for all, at the end of the year from the entries made in the Register of works (Form No. 95).

Measurements

360 All works done or materials supplied whether by contract or departmental agency should be measured

measured by the subordinate in charge as frequently as it may be considered necessary to make payments for them. All works should in any case be measured at least once a month. In the case of petty works it will be more convenient to measure up and pay for the work once for all on its completion.

NOTE. Measurement of all jungle or prickly-pear to be cleared whether the jungle is solid or patches should be recorded in a measurement book before clearance. Check measurement should also be done before clearance. The above procedure holds good for clearance of prickly-pears, bushes etc from tank bunds and channel banks (kudimaramath works)

Measurement Books

361 All measurements of work done shall be recorded in Measurement book No. 93. Outside each measurement book should be noted the exact period to which it appertains, thus "from 13th July to 18th December 1945" the earlier date being that on which it was brought into use and the later on which it was completely filled in and returned to the office of the Religious Institution. The pages should be machine numbered and on no account any page should be torn nor should any entry be erased or effaced. If a mistake is made it should be corrected by crossing out the incorrect words or figures and the correction thus made should be initialled. The entries should be made in ink. If made in pencil, the pencil entries should not be inked over. The entries in the contents or area column should also be in ink. The situation of the work must be clearly described so as to admit of easy identification.

362 From the measurement books all quantities should be clearly traceable into the documents on which payments are made. No contract certificate should be signed by the executive authority without crossing off the connected entry in the measurement book and the document on which payment is made should invariably bear a reference to the number and page of the book in which the detailed measurements are recorded. When a contract certificate is presented at the office of the institution the entries regarding measurements should be

checked with the measurement book, and the number of the voucher should also be noted in the measurement book duly attested by the executive authority.

363 All measurement books should be numbered serially and returned to the Head office as soon as each book is completed. Payments on unmeasured works are prohibited.

364 CHECK MEASUREMENTS: All works executed or materials supplied under the supervision of the subordinate of institution should be check-measured by the executive authority. The fact of check-measurement should invariably be noted under the signature of check-measuring officer both in the measurement book against the measurements recorded by the subordinate of the institution, and on the contract certificate on which final payment is made. The check-measuring officer should also record a certificate on the latter that the work has been completed in accordance with the plan and estimate in a substantial and satisfactory manner.

365 No final payment should be made before the work has been check-measured. It shall be the responsibility of the executive authority, that no final payment is made before the work has been check-measured and that no avoidable delay occurs in the check-measurements of the works.

366 In the case of the works which have been decided by the Board to be check-measured by the Consulting Engineer, the original measurements in the measurement book should be recorded by the executive authority and the Consulting Engineer intimated thereof by him, for check-measurement.

367 DEPARTMENTAL AGENCY:— When work is done by daily labour the basis of account will be Nominal Muster roll (Form No. 94) which as a rule will be kept separately for each gang of labourers for a week, fortnight or a month as may be found convenient. It should be written up daily by the subordinate deputed for the purpose, before the labourers begin work. The daily presence or absence of each labourer will be denoted by 'P' or 'A' as the case may be marked against the name. The sum of the figures brought out in the column 'Total' will represent the total number of days each labourer has been present. The muster roll should be closed

immediately after the close of the work or other period for which it is kept.

368 The disbursing officer will note the date of payment and enter his initials opposite the name of each labourer paid. The certificate at the foot will be signed by the officer witnessing the disbursement.

369 In part II will be exhibited, in abstract the value of work done as compared with the cost of the labour employed. If however the work is of a petty nature and in consequence not susceptible of measurement this part need not be filled in but in lieu thereof a certificate should be furnished that the work turned out is worth the amount paid for it.

370 Details of measurements will be recorded in the measurement books.

371 In case where maistries are employed for general purposes and not on particular description of works their pay may be drawn separately in the pay bill. The pay should be debited proportionately to each of the works on which they are employed.

STORES STOCK BOOK:

372 The value of materials if purchased for any particular work, should be debited to the estimate concerned. If the materials are intended for use on works covered by more than one estimate the cost should in the first instance be debited to a suspense head 'Stores' and adjutsed to the estimates concerned after issue. In either case the recipt and issue of materials should be accounted for in the stock book in Form No. 39 by suitably amending the form.

373 The stock balance should be verified at least once in every half year by the executive authority and the result recorded in the stock book. The result of verification should also be reported to the Board with his proposals for the recovery of the value of the materials found short during verification. A similar verification of the unused balance of materials must invariably be made on the completion of a work and steps taken to dispose of the surplus either by transfer to other works or by sale.so that the account of the work concerned

may promptly receive the credits of the value of the surplus or unused materials the cost of which has been originally debited to the estimate.

REGISTER OF WORKS

374 A register of works will be maintained in Form No. 95 to record the expenditure on original works, renovation etc, (excepting ordinary repairs) estimated at more than Rs 1000/-. It will show the comparison of the sanctioned estimate for each subhead with the expediture incurred uppn it from time to time. Where works are executed by contracts the contract rate should be entered in lieu of those provided for in the estimates. If the contract has been given at a fixed percentage below or above the estimated rates, the fact should be noted without all the rates being altered. A separate set of pages should be set apart according to requirements for each major head. The register should be posted from the vouchers. If the vouchers for any sub-head are more than one, the several items should be posted at the foot of the register in the column for the subhead and a total made. This total only should be posted abcve against the months concerned, the two being connected with each other by an indicative letter. The several money columns should be totalled at the close of the year or on the completion of work so as to enable a comparison between the total expenditure and the amount of estimate or contract as the case may be.

375 The total of each year 's expenditure on each work will be recorded in column 12 of the Register of estimates and allotments. (Form No. 92.)

376 The Register should be supplied with an index and neatly kept for ready reference: This register should also be periodically examined and initialled by the executive authority. He should be careful to see that the estimate for each sub-head both as regards quantity and rate is not exceeded. Whenever he sees any chance of such excess he should take steps for the submission in due time of a revised or supplement estimate as may be necessary.

Completion reports

377 As soon as a work other than maintenance and repairs is completed, a completion report in Form No. 97 should

be prepared by the executive authority. A copy of het completion report should be submitted to the Board or Assistant Commissioner concerned as the case may be.

CHAPTER XIX

Purchase of provisions etc.

378 The supply of provisions and articles required on a large scale should as a rule be obtained through contract. The Board may determine up to what limit of cost the tenders may be dispensed with. The rules regarding the invitation of tenders etc., prescribed for works appy mutatis-mutandis to this case also.

The Board may in specific cases direct the purchase of the provisions from any specific co-opertive society. The executive authority shall at the beginning of each fasli obtain the orders of the Board or Assistant Commissioner concerned as the case may be as to the method of purchase of the provisions etc., required for the year.

CHAPTER XX

ACCOUNTS

379 The accounts of the religious Institutions should be maintained for each fasli (i. e. the year commencing from 1st July and ending with June 30th).

The account for each month shall be closed not later than the end of the month following.

Provided that the account for the month of June and for the whole year may be completed not later than 10th August following.

Posting Register. (Form No. 96.)

380 A posting register in Form No. 96 showing the opening and closing balances as well as the current and progressive receipts and charges for each month and for the whole year shall be maintained by the executive authority. The receipt portion will be posted from the Miscellaneous Receipt Register. The total revenue realized in the month

classified under each head in this Register as also from the transfer entries as recorded in this register and in the adjustment register should be posted against the respective account heads in the posting Register. In cases in which there is more than one such item against a detailed head, the total only should be posted against the head, the details being posted at the foot.

381 The payment side of the posting Register should be posted from the vouchers and transfer entries. The vouchers should first of all be arranged in the order of heads in the abstract. If there is more than one voucher under any head the several items with the number of their respective vouchers should be posted at the foot of the classified abstract and the total only posted against the head concerned, the two being connected with each other by indicative letters. In the case of heads which have a large number of vouchers against them every month the details of the vouchers should be posted every month in a fly leaf to be pasted in the Posting Register.

382 When all the receipts and vouchers have been posted, the receipts and expenditure should be totalled and if the posting is correct, the totals should agree with the corresponding totals in the cash book after taking into account the adjustments made during the month as per adjustment register, taken directly to the posting register without the intervention of the cash book.

383 The next stage is the compilation of the abstract in Form No.98 to be enclosed with the monthly statement of receipts and expenditure. The opening balance should be the closing balance of the previous month and the total closing balance should correspond exactly with the total closing balance shown in the Cash Book for the month. Then the details of receipts and expenditure as per the posting register should be carried over to the monthly account in Form No. 99 to be submitted to the Board or the Assistant Commissioner concerned every month. As soon as the accounts for each month have been compiled, they should be examined in every respect by the executive authority. The account should then be signed by him. The abstract in Form No 98 is intended to

watch against any encroachment upon earmarked funds. If the item No. 1 of the abstract closes with a deficit balance, it is a clear case of diversion of earmarked funds to the extent of the deficit balance.

384 In the manner explained above the annual accounts may have to be prepared from the Posting Register by the executive authority in Form No. 100 and submitted to the Board or the Assistant Commissioner concerned along with the following statments:— (1) a statement in Form No. 101 showing the receipts and expenditure under the various specific endowments for which separate budget estimates have been prepared. (2) a statement of assets and liabilities in Form No. 101 (A) and (3) a statement showing the transactions relating to reserve fund (Form No. 101 -B). A duplicate copy of the annual account may be retained in the offiice of the institution for check by the auditors and transmission to the Board or Assistant Commissioner concerned with Audit Report. similarly a copy of monthly. account may also be kept for the verification of the auditor during his concurrent audit.

RETURNS:

385 (a) The following periodical returns are required to be prepared and submitted to Board or Assistant Commissioner concerned as the case may be by the executive authority.

1. Monthly statement of receipts and charges (Form Nos. 98 & 99)

2. Half yearly statement of demand, collection and balance. (Form No. 102.)

3. Half yearly statement of suits (Form No. 86.)

Item No. 1. The preparation of this statement has been explained in the para dealing with the posting Register. This statement should be arranged to be submitted before the close of the month following that to which the account relates.

Item No. (2) the D.C.B. has to be prepared under each class of revenue, separately for cash and kind from the Register of Miscellaneous Demand.

Item. No. (3) Separate Statements have to be submitted for the suits decreed in the Revenue courts and those in Civil courts.

385 (b) The executive authority shall submit once in a quarter to the Board or the Assistant Commissioner concerned a statement under the following heads :—

1. Particulars of works for which estimates have been sanctioned.

2. Whether the work has been commenced or not.

3. Date of commencement or reasons for not starting the work.

4. Stage of the work.

5. Remarks.

RESERVE FUND

386. When contribution towards the Reserve fund is made an adjustment in the adjustment Register should be carried by debiting the account head No. 10 (c) "Contribution to Reserve Fund" on the charge side and crediting deposits. In the Deposit Register separate sets of pages should be allotted for recording transactions pertaining to the Reserve Fund. It should be treated as refund when the amount is drawn for investment, by noting in the Deposit Register the Voucher No. against the months in which the amount is drawn.

387. The Reserve fund should not be kept idle. It should be immediately invested in such securities as may be approved by the Board in each case.

NOTE.—Loss of interest due to the negligence on the part of the executive authority to take prompt steps for the investment of the above fund will be surchargeable on the person responsible.

388. After investment, the amount invested may have to be shown in the Investment register in a separate set of pages. The interest realized on the investment should be credited

to deposits in the accounts and shown in the deposit register under "Reserve Fund". The interest should also be invested in the manner explained above.

NOTE.—Ordinarily no expenditure should be incurred from the Reserve fund. But appropriation may be made in exceptional cases under the specific sanction of the Board for the purpose to be approved by it either temporarily or permanently.

Defalcation

389. Any defalcation or loss of money or stamps belonging to the religious Institution shall be reported by the executive authority immediately after discovery to the Board or the Assistant Commissioner concerned as the case may be with copies to the Audit Officer and the Circle Assistant Audit Officer concerned. A further and complete report shall also be submitted to the Board or the Assistant Commissioner concerned as the case may be and to the Audit Officer and to the Circle Assistant Audit Officer corcerned as soon as the matter has been fully enquired into, setting forth the nature and extent of defalcation or loss, the errors or neglect of rules by which such defalcation or loss was rendered possible and the prospects of effecting a recovery.

(2) Loss by theft or otherwise of other property belonging to the religious Institution, shall also be reported in the manner prescribed in para. 1. above.

(3) The submission of the reports prescribed in the above two paragraphs shall not be deemed to debar the executive authority concerned from taking such further action as may be considered necessary.

(4) Cases of corruption successfully detected should be reported also in the manner prescribed in sub para (1) above.

Forms Prescribed for the Accounting

OF

Receipts

FORM NO. 1. Statement A

Budget estimate of receipts for Fasli 135

Name of the Religious Institution.

Items of Receipts	Actuals Fasli 135	Revised estimate of fasli 135				Estimate of receipts for fasli 135		
		Sanctioned estimate of fasli 135	Actuals upto the end of February	Estimate for the remaining four months	Total	Current	Arrears	Total
1	2	3	4	5	6	7	8	9
Opening Balance.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(1) In cash.								
(2) In Bank								
(3) Value of grain on hand.								
Total opening Balance.								
Receipts.								
(1) Lands.								
(*a*) Income from leases.								
(*b*) Yield of grains and garden produce excluding those sold and other estimated value (Pannai cultivation.)								
(*c*) Sale proceeds of paddy etc.								
(*d*) Fees for salt pans and the like.								
(*e*) Income from Inams (Land Revenue inclusive)								
(*f*) Income from other items.								
Total receipts from lands.								

Continuation of Column No. 1

(2) Buildings.

Rent from buildings.

(3) Customary payments, votive offerings & ubayams.

(*a*) Kanikais, Kattalai and ubayams.

(*b*) Hundi collections.

(*c*) Fees for the procession of deities and the like.

(*d*) contributions made on ceremonial occasions, such as marriages Upanayanams etc.

Total Receipts from customary payments etc.

(4) Grants.

(*a*) Tasdik.

(b) Mohini.

(c) Other similar grants.

Total receipts from grants.

(5) Income from investments (other than Reserve fund)

(*a*) Investment realised (withdrawal of fixed deposit inclusive).

(*b*) Interest from investment.

Total receipts from investments.

(6) Debts recovered (Pronotes, loans mortgages of immoveable property etc.)

(*a*) Principal.

(*b*) Interest,

Total debts realised.

(7) Miscellaneous receipts.

(*a*) Fines.

(*b*) Meras from shops, etc.

(*c*) Other items.

Total miscellaneous receipts

(8) Extraordinary receipts.

(*a*) Loans borrowed. (Pronotes mortgage, etc.)

(*b*) Sale proceeds of lands.

(*c*) Sale proceeds of buildings, shops, sites, etc.

(*d*) Contractor's deposits (Kanoms inclusive)

(*e*) Security deposits of the subordinates.

(*f*) Other deposits.

Totol receipts under extraordinary.

(9) Advances recovered.

(10) Reserve fund.

(*a*) Investment realised.

(*b*) Other receipts

Total receipts under reserve funds.

Grand total of all heads. (from 1 to 10)

Statement B

Budget estimate of charges for Fasli 135

Name of the Religious institution

Items of charges	Actuals of Fasli 135	Revised estimate of fasli 135				Estimate for fasli 135		
		Sanctioned estimate of fasli 135	Actuals upto the end of February	Estimated charges for the remaining 4 months of fasli	Total	Normal provision required for the Fasli	Extra provision for payment of arrear claims	Total charges to be incurred in Fasli 135
1	2	3	4	5	6	7	8	9
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Establishment.								
(*a*) Pay of officers and servants.								
(*b*) Travelling allowance of the establishment.								
(*c*) Contingencies (such as postage, printing stationery, etc.								
(*d*) Miscellaneous								
Total expenditure on establishment.								
2. Ordinary Puja and Thadiaradhana expenses								
(*a*) Expenditure of paddy, rice and other grains for Thadiaradhana								
(*b*) Purchase of provisions for Thadiaradhana								
(*c*) Other pooja necessaries.								
Total expenditure on poojas, etc.								

Continuation of column No. 1

(3) Festivals and ubayams

(*a*) Periodical festivals
(*b*) Ubayams

Total expenditure on festivals & ubayams

(4) Lands

(*a*) Cultivation charges
(*b*) Sundry improvements. (Maramath inclusive)

Total expenditure on lands.

(5) Buildings

Sundry repairs & improvements.

(6) Taxes

(*a*) Revenue assessment.
(*b*) Municipal or local fund tax.
(*c*) Licenses, fees, etc.

Total expenditure on taxes.

(7) Paraphernalia

(*a*) Purchase of vahanams, jewels, etc.
(*b*) Repairs to vahanams, jewels, etc.
(*c*) Purchase of live stock
(*d*) Maintenance of live stock

Total expenditure on paraphernalia.

(8) Public health

Expenses incurred for the health, safety convenience of pilgrims, worshippers, etc.

(9) Education, Religion and charities.

(*a*) Kalakshepams
(*b*) Vedic patasala and the like
(*c*) Feeding expenses
(*d*) Other charities

Total expenditure on education, religion and charities.

(10) Contributions

(*a*) To the Board
(*b*) To the audit fund.

(*c*) To reserve fund
(*d*) Miscellaneous contribution
Total expenditure on contribution.

(11) Cost of litigation

(*a*) Satisfaction of decrees.
(*b*) Court or other costs.
(*c*) Lawyer fees
(*d*) Other incidental charges.
Total expenditure on costs of litigation.

(12) Investments.
·Investment of surplus funds (otherthan Reserve funds)

(13) Repayment of debt
(*a*) Principal.
(*b*) Interest.
Total

(14) Miscellaneous

(15) Extraordinary

(*a*) Purchase of lands.
(*b*) Purchase of houses etc.
(*c*) Expenses for sinking wells etc.
(*d*) Construction of new buildings.
(substantial additions or alterations.)
(*e*) Repayment of deposists.
Total expenditure under extraordinary

(16) Advances recoverable.

(17) Reserve fund

(*a*) Investments (Temporary loans inclusive)
(*b*) Contribution for specific purposes
Total expenditure under Reserve fund
Total expenditure under all heads (from 1 to 17.)
Closing balance.
Grand Total·

FORM NO. 2

SHROFF CHITTA.

Name of the Religious Institution.

Date	No. of chalan.	From whom received.	Particulars of receipt	Amount recieved.	Total & daily total.	Amount remitted into Bank	Remarks.
1	2	3	4	5	6	7	8
				Rs. As. Ps.	Rs. As. Ps.	Rs. As. Ps.	

(To be printed in half foolscap length-wise.)

FORM NO. 3

CASH BOOK

Name of the Religious Institution:

Receipts.					Payments.						
									Bank.		
Date of receipt.	Receipt No.	Particulars.	Cash.	Bank.	Date of payment	Voucher No.	Particulars.	Cash.	Cheque No.	Amount	Remarks
1	2	3	4	5	6	7	8	9	10	11	12
			Rs a p	Rs a				Rs a p		Rs a p	

(To be printed in open folio)

FORM NO. 4

CHALAN FOR MISCELLANEOUS PAYMENTS

To

The Executive authority of

Sri

Sir,

Please receive the sum of Rs.
sent herewith on account of (purpose)

I request that you will be good enough to grant me a receipt.

Station Signature.

Date

For devasthanam etc., office.
Received Rs. and
credited in the accounts
on 194
Shorff.

(To be printed in quarto)

FORM No. 5

MISCELLANEOUS RECEIPT

Name of the religious institution :

DUPLICATE

No.

Name

Amount Rs.

*Kind (Quantity No. etc.)

Purpose

Date of Collection

Accountant Shroff.

Store Keeper

Miras

Initials &
Designation.

For receipts in kind or kanikkais details should be furnished on the reverse.

MISCELLANEOUS RECEIPT

Name of the religious institution:

ORIGINAL

No. Date

RECEIVED from

the sum of Rs.
* in kind

for purpose of

Shroff

Accountant

Store-keeper

Miras

Signature &
Designation

(To be printed breadthwise half folio with perforation between duplicate and original).

Serial No.	Name of the donor.	Particulars of receipt	No.	Quantity and weight.	Reference to paddy register or stock book.

Singnature of the person tendering the article or chalan No.

FORM NO. 6

MISCELLANEOUS DEMAND REGISTER.

Name of the religious institution:

Serial No.	Particulars of Property.	Name of the renter or lessee.	Period of lease.	Amount deposited.		Amount of each instal-ment.	Due date of Payment.	Total amount due.				Realisations.	
								Arrears.		Current.	Total.	July	
				Receipt No. & Date.	Amount.			Fasli	Amount.			No. and date of receipt.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
					Rs. A. P. Ks. M. M.	Rs. A. P. Ks. M. M.			Rs. A. P. Ks. M. M.	Rs. A. P. Ks. M. M	Rs. A. P. . M. M.		Rs. A. P. Ks. M. M.

Realisations		Penal Interest		Total Collected (37 & 39)	Write off Remission		Balance		Remarks
August to * June	Total collec-tions	Total due	Amount collected		Authority	Amount	Kist	Penal interest	
16 to 36	37	38	39	40	41	42	43	44	45
	Rs a p Ks m m	Rs a p Ks m m	Rs a p Ks m m	Rs a p Ks m m		Rs a p Ks m m	Rs a p Ksm m	Rs a p Ks a p	

NOTE: (1) For each class of income and for each endowment separate sets of pages may be allotted with an index at the beginnning of the register.

(2) Referance to next year's Miscellaneous Demand Register for arrears brought forward may be noted

* Each column same as 13 & 14

(To be printed in open Royal)

FORM NO 7

REGISTER OF REVENUE YIELDING PROPERTIES.

Name of the Religious Institution.

Serial No.	Description of Property.			Nature of lease.	First Fasli.			Second Fasli.	
	Reference to item No. in Sec. 38 or 39 register.	Village, Taluk, & Survey No. Municipal assessment No. Door No. and name of the street.	Extent Wet or Dry.		Amount leased.	Amount collected.	Reference to page in M. D. register.	Amount leased.	Amount collected.
1	2	3	4	5	6	7	8	9	10
					Rs a p Ks m m	Rs a p Ks m m		Rs a p Ks m m	Rs a p Ks m m

	Third Fasli.			Fourth Fasli.			Fifth Fasli.			
Reference to page in M. D. register.	Amount leased.	Amount collected.	Reference to page in M. D. Register.	Amount leased.	Amount collected.	Reference to page in M. D. register.	Amount leased.	Amount collected	Reference to page in M.D. register.	Remarks.
11	12	13	14	15	16	17	18	19	20	21
	Rs a p Ks m m	Rs a p Ks m m		Rs a p Ks m m	Rs a p Ks m m		Rs a p Ks m m	Rs a p Ks m m		

(To be printed in open foolscap).

FORM NO. 8

REGISTER OF MISCELLANEOUS RECEIPTS.

Name of the religious institution:

(Note:—A miscellaneous receipt should be given for all receipts at the office of the Religious Institution whether from the public or from temple servants. All receipts for which miscellaneous receipts are granted should be entered in this register, the amount being shown in the proper column. If there is no separate column for the receipt, it should be entered in one of the columns 48 to 54 and at the end of the month each item should be separetely posted in the classified abstract against the account head concerned.)

Number of miscellaneous receipt.	Date of receipt.	Name of party.	Nature of receipt.	Lands.				Buildings and sites.			
				Income from leases cash.	Land revenue.	Sale proceeds of paddy.	Fees for salt pans.	Rent from buildings and shops.	Ground rents.	Income from markets.	Temporary shops.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.

Customary payments and votive Offerings								Grants.		
Kanikkais	Kattalai	Ubhayams	Hundi Collection	Fees for Procession of deities	Contributions made onceremonial occasions such as marriages etc.	Sale of live stock and valuables etc. received as kanikkai	Sale of archanai and other similar tickets	Tasdic	Mohini	Other Grants
13	14	15	16	17	18	19	20	21	22	23
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p

Income from investment			Miscellaneous							
Interest from loans	Interest on fixed deposits	Interest from Govt and other securities	Fines	Meras from shops	Fisheries	Sale of prasadams	Sale of customary conces-sions	Realization of court costs:	Lapsed deposits	Other items
24	25	26	27	28	29	30	31	32	33	34
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p

Extraordinary and Debf.

Withdrawal of fixed deposit	Investment relised	Loans	Sale Proceeds of lands	Sale proceeds of houses and Shops	Debts recovered	Recovery of survey costs	Deposits				Contributions earmarked for capital expenditure
							Renters	Security deposits from subordinates	Proportionate share due to the service holders	Other deposits	
35	36	37	38	39	40	41	42	43	44	45	46
R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p

Advances received								Total & daily total carried to cash book	Initials of the Executive authority	Remarks
47	48	49	50	51	52	53	54	55	56	57
R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p		

(To be printed in open Royal with sufficient No. of Flyleaves to cover up all the columns)

Form No. 9

AUCTION REGISTER

Serial No.	Particulars of articles or description of land	Name of intending bidder and amount of earnest deposit		Estimate	Bid		Amount for which sale is confirmed	Signature of successful bidder	Refund of deposit	
		Name	Amount deposited		Name of bidders	Amount			Signature of depositor	Amount
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.	Rs. a. p.			Rs. a. p.

(To be printed lengthwise in half foolscap).

Form No. 10

PETTY CASH BOOK

Neme of the religious institution:

Name of the agent or subordinate institution:

Date of receipt or disbursement	Serial No. of transaction for the fasli	Particulars	Recept No or Voucher No	Amount received	Amount remitted to head office or disbursed	Balance at the end of ecch day	Remarks
1	2	3	4	5	6	7	8

(To be printed lengthwise in half foolscap)

Form No. 11

REGISTER OF DEPOSITS

Name of the religious institution:

Serial No.	Month & date of receipt	Name of the depositor	Particulars of deposit	Amount of each deposit	Monthly total	Repayments					Total repayment	Balance outstanding at the end of the fasli	Remarks
						July		August		* September to June			
						Voucher No.	Anouut	Voucher No.	Amount				
1	2	3	4	5	6	7	8	9	10	11 to 30	31	32	33
				Rs a p	Rs a p		Rs a p		Rs a p		Rs a p	Rs a p	

* For each month two colums like 9 & 10

(To be printed in Double foolscap Demi)

Form No. 12

SECURITY REGISTER

Name of the institution :

Serial No.	Name	Designation etc.	Order of the Board or Assistant Commissioner				Security tendered		Date of verification of security	Initials of the executive authority	Date of refund of security or return of document	Signature of person in token of receipt	Remarks
			Amount of security	Nature of security	If cash whether to be desosited in a lump sum or in instalment	No. & date of order	Amount	Particulars					
1	2	3	4	5	6	7	8	9	10	11	12	13	14
			Rs a p				Rs a p						

(To be printed in open foolscap)

FORM NO. 13.

DEPOSIT REFUND VOUCHER.

Name of the religious institution :

Voucher No.

Depositor's Name and Particulars of refund.	Reference to original credit.		Amount.	Reasons for refund.	Initials of the executive authority.	Signature of the payee.
	Item No. in the Deposit Register.	Date of Deposit.				
1	2	3	4	5	6	7
			Rs. A. P.			

Certified that the payment claimed is covered by the amount shown in the Deposit Register as outstanding in favour of the depositor and that this payment has been noted against the original credit in the remarks column under my initials so as to prevent a second claim.

Pay by cheque / in cash (amount in words and figures) only.

Signature of the Executive authority.

Station :

Date.

(To be printed lengthwise half foolscap).

FORM NO. 14.

INVESTMENT REGISTER.

Name of the religious institution :

Serial No.	Name of the fund to which investment relates.	Particulars.				Interest.					
		Voucher No. & date.	Nature of investment and No. given to such investments.	Amount invested.	Date of maturity of the investment	Rate of interest and due date.	Balance due at the beginning of the fasli.	Amounts due in the fasli.	Total amount due.	Amount realised.	Date of credit.
1	2	3	4	5	6	7	8	9	10	11	12
				Rs. A. P.			Rs. A. P.	Rs. A. P.	Rs. A. P.	Rs. A. P.	

Interest (*Contd.*)				With-drawals.				Net balance of investment.	Income Tax.	
Amount realised.	Date of credit.	Total amount realised.	Balance at the close of the fasli.	Nature of investment realised with No. and date.	Amount realised.	Date of with drawal.	Date of credit.		Amount of income tax recovered or collected at Source.	Reference to the Cash Book in support of the refund claimed.
13	14	15	16	17	18	19	20	21	22	23
Rs. A. P.		Rs. A. P.	Rs. A. P.		Rs. A. P.			Rs. A. P.	Rs. A. P.	

(To be printed in open Dimi.)

FORM NO. 15.

Adjustment Register or Transfer Entry Register.

Name of the religious institution :

Item No.	Particulars of transaction.	Credit.		Debit.		Grounds for transfer.	Initials of the executive authority.	Remarks.
		Head of account.	Amount.	Head of account.	Amount.			
1	2	3	4	5	6	7	8	9
			Rs. A. P.		Rs. A. P.			

(To be printed lengthwise in half foolscap)

FORM No. 16.

Transfer Entry Voucher.

Name of the religious institution :

Date No.

		Dr.				
		To				
		Cr.				

Full description of the item should be given with a statement of the reasons which necessitated the transfer entry.

(To be printed lengthwise in half Foolscap)

Executive authority.

19

FORM NO. 17.

Name of the religious institution :

Pilli Padukurippu of Village for Fasli dated day of . 194 .

Name of Inspecting officer. Date of receipt in the Devasthanam office.

Name of Pattadar.		Name of the field.		Extent.	Nature of crop raised.	Estimate by kulichothanam.	Estimated quantity of pulli.	Qu an tity har vested las fasli.	Remarks.
Patta Number.	Name.	Name.	Stull.						
1	2	3	4	5	6	7	8	8	10

(To be printed lengthwise half foolscap)

FORM No. 18.

Name of the religious institution :

Azmoish Pulli Account of of Village Fasli.

Name of Inspecting officer.

Date of azmoish.

Name of azmoishdar or checking officer.

Date of receipt in the Devasthanam office.

Pattadar.		Field.		Stull.	Nature of crop.	Pulli.			Quantity determined by azmoish	Melvaram ¼ share including Sivadayam	Swathantharam.	Remarks
Patta Number.	Name.	Number.	Name.			Month and date.	Extent.	Quantity of Grain.				
1	2	3	4		6	7	8	9	10	11	13	19

Year

Month

Date Karnam. Azmoishdar.

(To be printed lengthwise half foolscap)

FORM No. 19.

Name of the religious institution :

Obbadi report of Village Fasli. Dated.

Name of the officer who conducted the obbadi.

Names of peons deputed for kanganam.

Name of the officer who made the first pulli.

Patta.		Name of field harvested.	Number of stulls.	Extent in chai or kurukkam.	Original Pulli.		Azmoish pulli.		Kind of grain.	Total out-turn.
Number.	Name of pattadar.				Date and Month.	Quantity.	Date and Month.	Quantity.		
1	2	3	4	5	6	7	8	9	10	11

Received for melwaram, etc.			Melvaram how disposed of	Signature of the person to whom the melwaram was entrusted.	Reason for not sharing the produce.	Arrears due.			Signature of the officer who received the collections.	Hour at which odawaram was conducted.	Remarks.
Melwaram including sivadayam.	Swathantharam.	Total.				Fasliwar particulars.	Amount of arrears.	Amount collected.			
12	13	14	15	16	17	18	19	20	21	22	23

(To be kept in manuscript)

FORM NO. 20

REGISTER OF KANIKKAIS

Name of the devasthanam :

Description of kanikkais :

Serial No.	Name and address of party tendering kanikkais	Description of article	Receipt			Miscellaneous Receipt No. and date	Initials of the executive authority	Sales or transfer to the inventory register of jewels, etc.						Balance			Quantity of Gold or Silver after melting	Remarks
			Nos.	Weight	Measurement			Nos.	Weight	Measurement	Pages & item No. of sales register	Amount of sale proceeds	Reference to Item No. of Inventory register	Nos.	Weight	Measurement		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
												R a p						

(To be printed in open Demi)

FORM NO. 21

REGISTER OF SALE OF PRASADAMS.

Name of the religious institution :

Name of the prasadam :

Date of receipt or disposal.	No. received.	Rate fixed for sale.	Quantity sold.	Amount realised.	Miscellaneous receipt No. for remittance.	Balance of prasadams.	Remarks.
1	2	3	4	5	6	7	8
		Rs. As. Ps.		Rs. As. Ps.			

(To be printed lengthwise in half foolscap).

FORM No. 22

STOCK REGISTER OF MONEY VALUED FORMS

Name of the religious institution:

Particulars of receipt books:

(*N.B.*—Sets of pages should be allotted for each kind of form).

Date of receipt or issue.	Voucher No. and date.	From whom received or to whom issued.	No. of book received with serial No.	No. of book issued with serial No.	Signature of receiving officer.	Date of return of the counter-foil or triplicate receipts.	No. returned with serial No.	Initials of the executive authority.	Tickets granted to the party.		Remarks.
									Date of receipt of used original tickets and No.	Initials of the subordinates receiving used tickets.	
1	2	3	4	5	6	7	8	9	10	11	12

(To be printed in open foolscap size)

FORM No. 23

Personal Ledger for Subordinates Entrusted with Collection of Sale of Tickets

Name of the Religious Institution:

Name of the subordinate and designation:

Issues to the subordinate.			Sale.				
Date.	Particulars of tickets entrusted for sale.	Value of tickets entrusted for collection.	Particulars of tickets sold.	Amount received from the subordinate.	Misc. receipt No. and date.	Balance outstanding.	Remarks.
1	2	3	4	5	6	7	8
		Rs A P		Rs A P		Rs A P	

(To be printed breadthwise in half foolscap)

FORM No. 24

Subsidiary stock account of tickets to be maintained by the Subordinate entrusted with the collection

Name of the religious institution :

	Receipt.			Issues.					
•Date of receipt.	*Archana tickets As. 4.			Date of issue.	*Archana tickets. As. 4.			Total remitted into the devasthanam office.	Remarks (certificate of verification by executive officer or trustee or any other officer authorised should be given in this column).
	Serial Nos. from to	No.	Value.		Serial Nos. from to	No.	Value.		
1	2	3	4	5	6	7	8	9	10
			Rs. a. p.				Rs. a. p.	Rs. a. p.	

Total receipts for the day or month
Deduct issues
Balance at the end of the day or month.

Total for the day or month.

* Separate sets of pages should be allotted for each kind of ticket. (Not to be printed. The marked portion to be left blank, the headings to be filled in manuscript.)

Note: In Column 2. should be shown the printed machine numbers of tickets. At the close of the day or month the total receipts issued and the balance of forms of the several denominations should be struck.

(To be printed lengthwise in half foolscap)

FORM No. 25

HUNDIALS ASSORTMENT BOOK

Name of the religious institution :

INDEX

Serial No.	No. assigned or name given to the Hundial.	Location	Date when installed	Initials of the executive authority	Date of opening	Reference to page for contents	Initials of the executive authority
1	2	3	4	5	6	7	8

(To be printed in breadthwise half foolscap)

FORM No. 26

HUNDIAL ASSORTMENT REGISTER

Name of the religious Institution :

Number Assigned to the Hundi.

Location:

Date when installed :

Date of opening :

Name and address of persons present. 1
2
3

PART I

Serial Number.	Cash Particulars.	Number of Notes or Coins.	Amount. Rs. A. P.
1	Currency Notes.	Rs. 100/-	
		Rs. 50/-	
		Rs. 10/-	
		Rs. 5/-	
		Rs. 2/-	
Current Coins		Rs. 1/-	
2	Silver coins.	One Rupee.	
		Half Rupee.	
		Quarter Rupee.	
		Two Anna pieces.	
3	Nickal coins.	Four Anna pieces.	
		Two Anna pieces.	
		One Anna pieces.	
4	Copper coins.	Half Anna pieces.	
		Quarter Anna pieces.	
		Pies.	
		Total.	

Reference to the Mis. Receipt No. & date.

Uncurrent Coins. Quantity & weight.	Reference to uncurrent coin register.	

P. T. O.

PART II GOLD AND SILVER

(*a*) Gold Coins.

Sovereigns.	No.
Half Sovereigns.	No.
Quarter Sovereigns.	No.

Solid Gold.	Weight.	Carat.	Assessed value.
Solid Silver.	Weight.	Carat.	Assessed value.

(*b*) Gold and Silver Articles.

Serial Number.	Full Description.	No. of articles.	Weight.	Assessed value. Rs. A. P.	Reference to Register of Kanikkai.
	Total				

We certify that the seals of the hundials were verified before opening and found to be in-tact and that they were opened in our presence and the contents are as recorded above.

Date and Signature and address of persons present. } 1
2
3

Signature of the Executive authority.

(To be printed in breadthwise half foolscap)

FORM No. 27

REGISTER OF UNCURRENT COINS

Name of the religious institution :

Date	Reference to page No. of Hundi assortment register	RECEIPTS					Nature of disposal	Reference to Miscellaneous receipt No. and date	Amount realised	Remarks.
		Name of the coins	No.	Value	Weight	Total Value				
1	2	3	4	5	6	7	8	9	10	11
				Rs. as. p		Rs. as. p			Rs. as. p.	

(To be printed in foolscap lengthwise.

FORM No. 28

MISCELLANEOUS RECEIPT

Name of religious institution :

Triplicate.

No.

Name :

Amount Rs.

* Kind (Quantity No. etc.)

Purpose

Date of collection :

Accountant : Shroff :

Store keeper :

Miras : Initials & Designation.

* For receipts in kind or kanikkais details should be furnished on the reverse.

MISCELLANEOUS RECEIPT

Name of the religious institution :

Duplicate.

No.

Name :

Amount Rs.

* Kind (Quantity No. etc.)

Purpose

Date of collection :

Accountant : Shroff :

Store Keeper :

Miras : Initials & Designation.

* For receipts in kind or kanikkais details should be furnished on the reverse.

MISCELLANEOUS RECEIPT

Name of the religious institution :

Original.

No. Date.

Received from

the sum of Rs.
* in kind

For purpose of

Shroff :

Accountant :

Store keeper :

Miras : Signature Designation.

* For receipts in kind or kanikkais details should be furnished on the reverse.

(To be printed Lengthwise half folio with perforation on either side of duplicate)

FORM NO. 28 *(Contd,)*

(To be printed on the reverse of Form No. 28 under each of original, duplicate and triplicate)

Serial No.	Name of the donor.	Particulars of receipt.	No.	Quantity and weight.	Reference to paddy register or stock book.

Signature of the person tendering the article of chalan No.

Serial No.	Name of the donor.	Particulars of receipt.	No.	Quantity and weight.	Reference to paddyregister or stock book.

Signature of the person tendering the article or chalan No.

Serial No.	Name of the donor.	Particulars of receipt.	No.	Quantity and weight.	Reference to paddyregister or stock book.

Signature of the person tendering the article or chalan No.

FORM NO. 29

Statement showing receipts, issues and balance of grain for the month of

Name of the religious institutions and name of the Subordinate Institution / Officer

Description of grain :

Receipt				Issue				
Date of purchase or receipt	Voucher No. or Miscellaneous receipt No.	From whom purchased or received	Quantity	Date of issue	To whom or on what account issued	Quantity issued	Balance	Remarks
1	2	3	4	5	6	7	8	9

(To be printed in lengthwise half foolscap).

FORM NO 30

Ledger transactions relating to specific endowments and kattalais :

Name of the religious institution :

Particulars regarding the authority of endowment i.e. date of the deed, nature of the deed etc. ...

Purpose of endowment or kattalai :

Total amount as per sanctioned dittam for each service referred to in section 38 register

Receipts						Payments						
Date of credit and Misc. Receipt No.	Particulars of receipt	Amount	Receipt in kind		Total	Date of payment and Voucher No.	Particulars of expenditure	Amount			Remarks
			Quantity	Commu-ted value				Kalasandhi kattalai	Other services	Total	
1	2	3	4	5	6	7	8	9	10 to 14	15	16
		Rs a p		Rs a p	Rs a p			Rs a p	Rs a p	Rs a p	

(To be printed in open demi)

FORM NO. 31

REGISTER OF MISCELLANEOUS SALES.

Name of the Religious Institution:

Date of sale.	Serial No.	Number and description of articles including live stock.	Estimated value.	Sale Amount.	Signature of the successful bidder.	Particulars of collection.			Balance due at the end of the year.	Initials of the Executive authority.	Remarks.
						Amount	Date.	Number of the receipts and item number in the cash Book.			
1	2	3	4	5	6	7	8	9	10	11	12
			Rs a p	Rs a p		Rs a p			Rs a p		

(To be printed lengthwise half foolscap).

FORM NO. 32

Register of Money Orders & Valuables Received by Post.

Name of the religious institution:

Date.	From whom received with address.	Purpose (here enter abstract of Money order coupen or letter, etc)	No. & date of Morey Order parcel letter, etc.	Amcunt of Morey Order	Particulars of valuables other than cash received	Dated initials of the Executive authority	Receipt No. & item Nos. in cash book	Reference to entry in the register of kanikkais	Initials of the Executive authority	Remarks
1	2	3	4	5	6	7	8	9	10	11
				Rs a p						

(To be printed lengthwise in half foolscap)

FORM NO. 33

Stock Register of articles of permanent value other than jewels :

Name of the religious institution :

Separate pages should be set apart for different class of articles, like vahanams, live stock etc.

Serial No.	Description of the article	Balance at the beginning of the fasli		Receipt during the year			Total		Initials of the Executive authority	Issues during the fasli									
										Sales		Loss			Total				
		No.	Value	Voucher No. if purchased or page and item No. in kanikkai register	No.	Value	No.	Value		No.	Value	No.	Value	Authority for write off if any	No.	Value	Results of annual verification as laid down in sec. 39	Initials of the Executive authority	No. & date of the report to Board under sec. 39
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20
			Rs a p			Rs a p		Rs a p			Rs a p		Rs a p			Rs a p			

(To be printed in open foolscap)

FORM NO. 34

Inventory of jewels and other valuable articles

Name of the religious institution :

Serial No.	Description of the jewels (number of variety of stones in case of jewels with precious stones, quality of gold in case of gold jewels should be clearly specified)	Balance at the beginning of the fasli			Receipt during the fasli				Total		
		Number	Value	Weight	Voucher No. if purchased or page and item No. in Kanikkai register	Number	Value	Weight	No.	Value	Weight
1	2	3	4	5	6	7	8	9	10	11	12
			Rs a p				Rs a p			Rs a p	

Initial of the Person to whom entrusted or of Executive authority	Issue during the year											Balance at the end of the year			Results of annual verification as laid down in sec. 39 of the Act	Initials and designation of the verifying officer	No. & date of the report o the Board under sec. 39 of the Act	Remarks
	By sales				Loss				Total									
	Item No. in the register of sales	No.	Weight	Value	No.	Value	Weight	Authority for write off if any	No.	Weight	Value	No.	Value	Weight				
13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31
				Rs a p		Rs a p					Rs a p		Rs a p					

(To be printed in open Demi)

FORM NO. 35

Stock Register of Grains Showing Receipts and Issues for the Fasli

Name of the religious institution:

Description of the grain:

Date of transaction	Granary No. and location	Opening balance	Particulars of receipt	Quantity received	Misc. Receipt No. & date	Total (col. 3+5)	Sale		Issues			Signature of the receipient	Quantity written off		Total	Balance in stock	Remarks
							Quan-tity	Misc. Rect. No. & date	For hulling	Other purpos-es or to Head Office	Misc. Receipt No. or page in substore book		Quan-tity	Board's or A.C.'s Order No. & date			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

(To be printed in open foolscap)

FORM NO. 36

Application to write off Wastage of Grain from the Stock Account

Name of the Religious Institution.

Month and date of discovery of wastage	Kind of Grain	Quantity of stock on hand according to the stock register at the end of the date noted in column 1	Quantity found to exist on actual measurement	Quantity to be written off as wastage	Balance in stock at the beginning of the fasli	Total receipt of grain in the fasli up-to-date	Total wastage found including the present quantity	Recommendation of the Asst. Commissioner	Remarks
1	2	3	4	5	6	7	8	9	10

(To be printed lengthwise half foolscap)

FORM NO. 37

REGISTER OF WRITES OFF AND REMISSIONS

Name of the religious institution :

Serial No.	Name of the party	Particulars	Period to which the revenue relates	Amount	Grounds for write off	No. & date of Board's or AC's Order sanctioning the write off		Initials of the executive authority	Remarks
						No.	Date		
1	2	3	4	5	6	7	8	9	10

(To be printed lengthwise half foolscap)

FORM NO. 38

STOCK REGISTER OF RECEIPTS AND EXPENDITURE OF STORES.

Name of the religious institution.
Name of the article.

Date of transaction.	Balance brought forward.	Receipts.				Details of Expenditure				
		Reference to Misc. receipt No. or voucher No.	Quantity.	Rate.	Total quantity. (Cols. 2+4).	Service debitable to general funds of temple.				Service debitable to endowment and kattalais.
						Nitya dittam.	Weekly dittam.	Monthly dittam.	Others.	
1	2	3	4	5	6	7	8	9	10 to 15	16 to 22
				Rs. a. p.						

Details of expenditure contd.	Sales.		Writes off.		Total (Total of Cols. 8 to 27 & 28 & 30.)	Closing balance	Voucher No. & date.	Amount adjusted.	Remarks.
Services debitable to special pujas.	Quantity.	Reference to Misc. sales register	Quantity.	Board's or A. C's Order.					
23 to 27	28	29	30	31	32	33	34	35	36

(To be printed in double foolscap).

FORM No. 39

STOCK REGISTER OF FODDER AND OTHER ARTICLES FOR FEEDING LIVE—STOCKS.

Name of the institution.

Name of the article.

Serial No.	Date of transaction.	Opening balance.	Particulars of receipt,	Quantity received.	Voucher No. or receipt No.	Total.
1	2	3	4	5	6	7

Issues.	Sale.		Writes off.		Total.	Balance.	Remarks.
	Quantity.	Reference to Mis. sales register	Quantity	Board's or A. C's. order.			
8	9	10	11	12	13	14	15

(To be printed in open foolscap size).

FORM NO. 40

REGISTER OF LOANS.

Name of the religious institution :
Amount of loan of Rs. received from under B.O. No.
(conditions of loan)
To bear interest at percent to be paid * ....yearly and
and to be repaid

Date.	Amount of principal.			Balance after each transaction,	Amount of Interest.						Remarks.
	Receipt.	Payment.			Calculation of interest.			Interest paid.		Balance due.	
	Amount.	Amount.	Voucher No.		Period.	Interest due.	Total interest due.	Amount.	Voucher No.		
1	2	3	4	5	6	7	8	9	10	11	12
	Rs. a. p.	Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	

* yearly or half yearly or quarterly to be noted according to conditions,

(To be printed in lengthwise half foolscap leaving one inch for money columns).

FORM NO. 40-A

APPROPRIATION REGISTER OF LOANS.

Name of the Religious Institution.

Month	Opening Balance	Receipts		Expenditure			Closing Balance	Remarks
		Particulars	Amount	Voucher No.	Particulars	Amount		
1	2	3	4	5	6	7	8	9
	Rs. a. p.		Rs a. p.			Rs a. p.	Rs a. p.	

(To be printed in half foolscap size.)

FORM NO. 41

MALABAR DISTRICT.

Land register of Sri ______ Devaswom. ______ Amsom

Serial No.	As per re-survey	As per old survey	Name of land	Wet, garden, occupied dry, unoccupied dry or Unassessed as per old survey	As per old survey	
	S and Sub D. No	S and Sub. D, No.			Extent	Assessment
1	2	3	4	5	6	7
						Rs. a. p.

As per re-survey				Measurement as per 6 ft. Kole		Nature of lease, year month, date and registration No, of document
Wet, garden, occupied dry, unoccupied dry or unassessed	Single crop or double crop	Extent	Assessment	East—West	South—North	
8	9	10	11	12		13
			Rs. a, p.			

Continued—

Kanom or security deposit	Fair Rent		Rent.		Four Boundaries			
	Paddy	Cash	Paddy	Cash	East	South	West	North
14	15	16	17	18	19	20	21	22
Rs. a. p.		Rs. a. p.		Rs. a. p.				

Name of tenant	Patta No.	Reference to Mis-Demand Register	Remarks
23	24	25	26

(To be printed in double foolscap.)

FORM NO. 42

MALBAR DISTRICT.

REGISTER OF RENEWALS.

Serial No.	Item No. in the permanent land register or Mis. Demand register	Name of the tenant	Date of last renewal	Due date of next renewal	Amount of renewal fees due	Interest due on default	Tota amount collected	Date of credit and Mis. receipt No.	Remarks
1	2	3	4	5	6	7	8	9	10
					Rs. a. p.	*Rs.* a. p.	*Rs.* a. p.		

(To be printed lengthwise half foolscap.)

FORM NO. 43

TRAVELLER'S Bungalow / Choultry BOOK.

Name of the Devasthanam.

Serial No.	No or particulars of the room occupied	Name of the Traveller	With family or alone	Date and hour of arrival	Date and hour of departure	Rate per day of 24 hours	No. of days occupied	Amount of rent due	Amount paid	Signature of the traveller and address	Mis. Receipt No. and date	Initials of the Executive authority or the sub-ordinate of the institution	Remarks
1	2	3	4	5	5	7	8	9	10	11	12	13	14
						Rs. a. p.		Rs. a. p.	Rs. a. p				

(To be printed in the open foolscap.)

Form No. 44

Name of the religious institution

Permanent field register and abstract register of changes of entry of fields

for the village of.................................Taluk.................................District.

Paimash or Survey No.	Sub-Division letter.	Old Survey No. and letter if any	Ayan or Inam	Dry, wet, un-assessed or poromboke.	Source or Irrigation.	Single or double crop.	Class and sort of soil.	Taram.	Rate per acre or any other unit	Extent.	Assessment.	No. and name of registered ryotwari holder, Inamdar, etc., and the nature of service in the case of other inams, etc	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Form No. 45

Triplicate

Receipt for rents in Estate
No.
Name of the Institution ————
1. Name of the Payer
2. Description of holding,
   Village Name, Survey No.
   Extent, Nature of tenancy

2A. Patta No. etc.
3. The date of Payment
4. Amount Paid $\frac{\text{Cash}}{\text{Kind}}$
5. Period to which the amount paid relates i.e. the year and instalment to which the payment has been credited
6. In full satisfaction.

On account of

*7 The arrears still due.

Name

* For use in
Malabar Dt.

Designation

Duplicate

Receipt for rents in Estate
No.
Name of the Institution ————
1. Name of the Payer
2. Description of holding,
   Village Name, Survey No.
   Extent, Nature of tenancy

2A. Patta No. etc.
3. The date of Payment
4. Amount Paid $\frac{\text{Cash}}{\text{Kind}}$
5. Period to which the amount paid relates i.e. the year and instalment to which the payment has been credited
6. In full satisfaction.

On account of

*7 The arrears still due.

Name

* For use in
Malabar Dt.

Designation

Original

Receipt for rents in Estate
No.
Name of the Institution ————
1. Name of the Payer
2. Description of holding:
   Village Name, Survey No.
   Extent, Nature of tenancy

2A. Patta No. etc.
3. The date of Payment
4. Amount Paid $\frac{\text{Cash}}{\text{Kind}}$
5. Period to which the amount paid relates i.e. the year and instalment to which the payment has been credited
6. In full satisfaction.

On account of

*7 The arrears still due.

Name

* For use in
Malabar Dt.

Designation

Form No. 46

Name of the religious Institution:
Permanent register of minor inams and changes therein of the **village**.............................
Taluk........................**District**..................................

Description of inam.	No. of Title Deed.	Paimash or Survey field.		Description of land.		Extent by Survey, etc.	Assessment.
		S. No.	Sub-Division letter.	Dry or Wet.	Single or double crop.		
1	2	3	4	5	6	7	8

Jodi payable to Estate			Name of registered Inamdar or holder in the case of enfranchised inam and unenfranchised personal inams and the name of the institution or work or the nature of service in the case of other inams	Assessment if any, other than the current assessment on which jodi was apportioned.	Remarks.
Jodi.	Charges for excess found subsequent to title deed.	Total.			
9	10	11	12	13	14

Form No. 47

1. Name of the Religious Institution :

SAGUBADI REGISTER   Statement showing the particulars of monthly cultivation in the estate and the minor inam lands in the village of............for Fasli..........

Classification Wet or dry.	Survey No. and Sub-Division No.	Taram.	Name of the ryot and patta Number.	Irrigation by well, tank or channel.	Name of crop.	Extent.	Area cultivated in the month.									Extent cultivated but not charged.	Remarks.
							First Kandayam	Second Kandayam.		Third Kandayam.		Total.		Irrigated.			
								1st crop.	2nd crop.	1st crop.	2nd crop.	1st crop.	2nd crop.	1st crop.	2nd crop.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18

Form No. 48

Name of the religious institution

2. Adangal .... Annual Statement of occupation and cultivation field by field for the village of .... for fasli............

Boundary or Survey No.	Inam or Ayan	Settlement particulars as to field				Classification Wet, dry or garden	Taram	Assessment	Irrigation (Pachal)	Occupation			First Kandayam		
		Survey No.	Letter No.	Area	Single or Double Crop					No. & Name of the occupier, whether registered holder, cultivator or others	Area as per patta	Assessment	month of Culti-vation	Name of the crop	Extent cultivated
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

P. T. O.

(Form 48 Continued)

Second Kandayam				Third Kandayam				Total extent during Fasli		Waste on the holding	Unoccupied waste and porombоke	Remarks
Month of cultivation	Name of the crop	Extent		Month of cultivation	Name of the crop	Extent						
		1st crop	2nd crop			1st crop	2nd crop	1st crop	2nd crop			
17	18	19	20	21	22	23	24	25	26	27	28	29

Form No. 49

Name of the Religious Institution.................Village................. Taluk................. District...............

2A Statement showing the lands unauthorisedly occupied

Name of the ryot	Garden Wet or dry	Survey No. Sub-division No.	Taram	Full extent	Extent encroached upon, etc.						
					Pachal	Name of crop	Extent encroached		Total extent	Rate per gunta, or other unit	Kist for the encroached extent
							Cultivated	Other encroachments			
1	2	3	4	5	6	7	8	9	10	11	12

Collection of rents for the previous faslis		(a) Whether encrocher is willing for a patta (b) If so, whether he is agreeing to pay premium	Whether there is competition for the land	Remarks of the village officer	Remarks of the Revenue Inspector	Opinion of the Executive authority	Order of the A.C. or Board with No. and date
Faslis	Amount collected						
13	14	15	16	17	18	19	20

Form No. 50

Name of the religious institution:......................Village......................Taluk......................District

2. c. Statement showing the trees and thopes belonging to the Estate as well as those Patta Thopes.

Estate or Patta.	Owner or Lessee.	Survey No.	Letter No.	Description.	Extent of holding.	Extent covered by the trees.	Trees.			Tree tax received by the estate.	Remarks.
							Kind.	Fruit bearing.	Non fruit bearing.		
1	2	3	4	5	6	7	8	9	10	11	12

FORM No. 51

Name of the religious Institution.................................Village.................................Taluk.........................District.........................Fasli 13

No. 3 Account

Patta Transfer—Statement.

Serial No.	No. and Name of the Transferer	No. and name of the transferee	Description Of lands.				Assessment.	Order No. and date for the transfer..	Remarks.
			No.	Letter.	Wet dry or garden.	Extent.			
1	2	3	4	5	6	7	8	9	10

FORM No. 52.

Name of the religious Institution

Current Register of applications for transfer received in the Institution

No. in this register.	Date of application for transfer.	If current document from outside, date of receipt, otherwise date of entry in this register.	No. and name of the person who applies for a transfer.	Names of objectors if any.	No. and name of the person in whose name the transfer was proposed.	Name of the village in which the field lies.	Whether dry or wet.
1	2	3	4	5	6	7	8

No. of field.	Extent, (Guntas. or other unit.)	Assessment.	Additional particulars of the transfer.	References sent out.		In what sense disposed of.	No. and date of disposal if disposed of by number. Copy of the disposal in other cases.	Date of sanction of transfer..
				If a paper going in original, copy of the reference, date and brief abstract of reference in other cases. (Outgoing reminders to be entered in red ink.)	Outside number and date of reply.			
9	10	11	12	13	14	15	16	17

FORM No. 53.

Name of the religious Institution..................Village..................Taluk..................District..................

Current Register of Darkasths received in the Institution,

No in this register	Date of Darkast.	If current document from outside, date of receipt otherwise date of entry in this register.	No. and name of village in which the land applied for lies.		Name of the		Name of the village in which the darkastdar or objector resides.	Particulars of the field applied for.	No. of the field.	Extent (acres).	Assessment.
			No.	Name.	Darkastdar.	Objector.					
1	2	3	4	5	6	7	8	9	10	11	12

Date of sending the darkast received in the religious institution (Head Office) for village officer's report.	Date of receipt of "A" Memorandum from the village officers.	References sent out.		Whether the darkast was accepted or not and date.	Date of sending it to the village officers by the executive authority.	No. and date of disposal if disposed of by number. Copy of the disposal in other cases.	Date of sanction of Sub division.
		If a paper goes out in original copy of the reference, date and brief abstract of reference in other cases (outgoing reminders to be entered here in red ink)	Outside No. and date of reply.				
13	14	15	16	17	18	19	20

FORM NO. 54

Name of the religious Institution..................... Village..................... Taluk..................... District.....................

Fasli.....................

No: 4 Statement showing the lands bought in by the Estate for the arrears of Rent.

Serial No.	Survey No.	Letter.	Iyan or Inam.	Wet or dry etc.	Extent.		Assessment.	Whose lands were purchased.	Date of purchase by the Estate.	Amount of purchase.	Orders of the Board or A.C. for resale or to write-off the amount as irre-coverable.	Date of resale or deletion from the account.	Amount of resale if it was held.		Remarks.
					A.	C.							Amount.	Mis. re-ceipt No.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16

BOUGHT IN LANDS REGISTER (SUBSIDIARY)

FORM No. 55.

Name of the religious Institution........................**Village**....................**Tk**..................

Dt............................

Serial No.	Name of the Village.	Patta No. and Name.	Rent suit No.	Execution No.	Warrant amount.
1	2	3	4	5	6

Sale.			Lands or other properties.				Date of Sale application.
Date.	Total amount of sale.	Name of the highest bidder.	Classification Wet, Dry or garden.	Taram.	No.	Gunta or other unit.	Date.
7	8	9	10	11	12	13	14

Date of Sale application (*Contd.*)		Receipt of certificate.		Receipt of amount into Treasury.		Remarks.
Non-Judicial stamp.	Possession application Court Fees.	Date.	Possession Date.	Date.	Total.	
15	16	17	18	19	20	21

FORM NO. 56.

Name of the religious Institution........................**Village**........................**Taluk**........................**District**................

Fasli.............

5. Remission Account No.

Name of the irrigation Source.	Pattadar's No. and name.	Date of receipt of shavi application.	Number of shavi petition	Description of land.							
				Dry or Wet.	Survey No. and sub-No.	Taram.	Extent.	Cultivated land.	Name of the crop.	Assessment.	Water rate.
1	2	3	4	5	6	7	8	9	10	11	12

Remission.				Remarks of the Karnam.	Remarks of the Revenue Inspector.	Remarks of the Executive Officer.	Order of the A. C. or Board.
Full remission.		Part remission assessment.	Total remission assessment.				
Extent.	Assessment,						
13	14	15	16	17	18	19	20

FORM No. 57

Name of the religious Institution.............................. Village.............................. Tk.

Dt..............................

Current register of Shavi application received into the Central office of the.............................. Estate..............................

Fasli..............................

Serial No.	Date of Shavi application.	Date of receipt of the application in office.	No. and name of the village.	No. and name of the Pattadar.	Dry, wet or garden.	Paimash or Survey No. and Letter No.
1	2	3	4	5	6	7

Extent in Guntas or other Unit.	To whom sent and date.	From whom received with No. and date.	Remarks.
8	9	10	11

FORM No. 58.

Name of the religious Institution..............Village..........Tk............Dt..........

No. 6 Dirwai jasthi (water rate account) of the village ....for Fasli..............................

Circar or Inam.	Ryot No. and Name.	Dry, wet or garden,	Survey No, and Sub-Division No.	FIRST CROP.				
				Name of the Crop.	Extent.	Rate per acre per month.	How many months irriga-ted.	By flow or lift whether systematically or occasionally irrigated.
1	2	3	4.	5	6	7	8	9

First Crop (contd.)			SECOND CROP.				
Income in Kind.	Niruku per rupee.	Income by conver-sion into cash.	Name of crop.	Extent,	Rate per acre per month.	How many months irrigated.	By flow or lift wherher systematically or occasionally irrigated.
10	11	12	13	14	15	16	17

Second crop (*Contd.*)			Total of cols 12 and 20.	Remission if any.	Net amount.	Remarks.
Income in kind,	Niruku per rupee.	Income by conversion into cash.				
18	19	20	21	22	23	24

Form No. 59

Name of the religious institution:

No. 7. Statement of miscellaneous revenues in the village of .....

Name of the Individual	Items	No. of Patta or Title-Deed if any	FIELD				Charges thereon	Extra charges on wet lands	Charges for water on wet and dry lands	Total of charges in columns 8, 9 and 10	Deduct remissions and deductions	Reminder charged	Remarks
			Survey No.	Letter or Sub-Dn. No.	Description	Extent							
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Form No. 60 *Alternative Account*

Name of the Religious Institution.......................Village.......................Taluk.......................District

No. 7-A. Miscellaneous Account

No.	Name of the village	Sadalwar	Madirikasuvu	Assessment charged in 2-A	Tree-tax charged in 2-C	Sivayama Inams	Village expenses	Jodi or Jari Inam	Revenue on inams	Fishery	Total of columns 2 to 11	Income derived from forest			Total of colums 12 and 15	Remarks
												Lease of forest	Sale of dead trees	Total of columns 13 & 14		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17

Form No. 61

Name of the religious Institution:......................Village......................Taluk......................District

No. 9. A. Statement of local and special funds other than those collected on Ryotwari lands and **also** local and special funds levied on unrelinquished erroded lands and for extra charge for **achukattu** cultivation in the village of

Serial No.	Individual	Assessment upon which land cess is calculated						
	Name	Extent	Assess-ment	Faslijasti	Water rate payable	Total assess-ment and water rate	Land Cess	Remarks
1	2	3	4	5	6	7	8	9

Form No. 62

Name of the Religious Institution.........

Settlemnt register for the Village of .... in the .... Taluk .... District.........

No. and Name of the Pattadar

Year and Particulars	Field No. and subdivision	Dry		Wet		Garden		Total assessment	Remarks
		Extent	Assessment	Extent	Assessment	Extent	Assessment		
1	2	3	4	5	6	7	8	9	10

Form No. 62–A.

Name of the Religious Institution.........................Village......................Taluk.......................District

Particulars of settlement in the village of............

(Village account No. 10 Section 11)

Number and name of registered holder.	Holdings as per Section I.						Deduct increment and baling remissions.	Remainder.	Extra charges as per statement No. 6.	Charge for water as per statement No. 6.	Total.	Deduct other remissions as per statement No. 5. on lands in holding.	Remainder.	Add net miscellaneous revenue as per statement No. 7.	Add land-cess on holdings (Col. 12).	Add land-cess as per statement No. 9.	Add local funds exclusive of land-cess.	Special funds.	Grand total	Forest Revenue.
	Dry.		Wet.		Total.															
	Extent	Assessment.	Extent	Assessment.	Extent	Assessment.														
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21

Form No. 63

Name of the religious institution

No. II. Patta granted to one.................. in the village .... Tk.................. Dt.

(Section I. Particulars of fields in the holding.)

Year and Particulars	Field No. and Sub-division	Dry		Wet		Total assessment	Remarks
		Extent	Assessment	Extent	Assessment		
1	2	3	4	5	6	7	8

Form No. 64

Name of the religious institution

Name and title of the Proprietors.

Taluk........ Payakut No. Village........

Patta No. and name of the ryot........... Fasli........

(This Patta will be in force till a fresh Patta is given when necessity arises —— vide reverse for conditions.)

Description of land	Ayan or Inam	Irrigation	Number	Name of the land	Taram	Extent in Guntas	Bogam	Taram	Name of the crop	Per 100 Guntas or per Gunta	Cash	Grain	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Form No. 65

Name of the religious institution:........................Village........................Taluk........................District

No. 12 —— Abstract Statement of Settlement

No. of Village	Name of the Village.	Total Holdings								Deduct waste remitted			
		Dry		Wet		Garden		Total.		Dry.		Wet.	
		Extent	Assess-ment.	Extent	Assess-ment.	Extent	Assess-ment.	Extent	Assess-ment.	Extent	Assess-ment.	Extent	Assess-ment.
1	2	3	4	5	6	7	8	9	10	11	12	13	14

Deduct Waste Remitted.				Remainder Charged										
Garden		Total.		Dry					Wet					
				Extent			Assess-ment.	Charge for Water.	Extent			Assess-ment	Fasli Jasti	Charge for water
Extent	Assess-ment.	Extent	Assess-ment.	Actual culti-vation	Was-tage char-ged	Total			Actual culti-vation	Wastage charged.	Total			
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29

Continued :

Garden					Total						Total of columns 38 39 and 40	Deduct remissions & deductions as per statement No 5 other than those for waste & those shown in 7 account
					Extent			Assessment	Fasli Jasti	Charge for water		
Actual cultivation	Wastage charged	Total	Assessment	Charge for water	Actual cultivation	Wastage charged	Total					
30	31	32	33	34	35	36	37	38	39	40	41	42

Remainder	Add net miscellaneous revenue as per statement No. 7	Total of revenue including miscellaneous revenue	Local and Special Funds					Total of columns 45 & 48 (land revenue and land-cess)	Total of columns 49 & 51 (Total Beriz)	Forest Revenue
			Land-cess			Special funds as per statement No. 9	Total			
			As in column 15 of statement No 10-II	As per statement No 9	Total					
43	44	45	46	47	48	49	50	51	52	53

Form No. 66

Name of the religious Institution .... Village .... Taluk .... District ....

Chitta of daily collection in the village

Date of receipt	No. of misc. receipt	Number and Name of the registered holder	By whom paid	For what fasli.	Land revenue and land cess			Total	Interest	Special funds	Total	Remarks
					(a) Land revenue and land cess excluding items entered in (b)	(b) Other items						
						Process service fees	Etc.					
1	2	3	4	5	6	7	8	9	10	11	12	13

Form No. 67

Name of the religious Institution :

ACCOUNT No. 14

Demand, Collection and Balance Statement for the Village of ....
in the .... Taluk .... District, for Fasli ....

	Land Revenue and Land-cess					Process service fees	Interest	Forest & Miscellaneous Revenue	Remarks
	Fasli	Fasli	Fasli	Current Fasli	Total				
1	2	3	4	5	6	7	8	9	10
Fasli Demand Collection Total Balance Overpayments Fasli 135 and so on									

Form No. 68

Name of the religious institution :

14 B. Statement showing the irrecoverable items of the Village of..

Tk................ Dt.................

Name of the Village	Name of the defaulter and Patta No.	Fasli to which the arrears relate	Amount due by the defaulter	Amount collected	Balance out standing	Amount recommended for write off as irrecoverable	Grounds for recom-mendation	Orders of the Board or A.C. with No. & date
1	2	3	4	5	6	7	8	9

Form No. 69

Name of the religious institution...... Village...... Taluk...... District......

Statement showing the details of overpayments realised in the village of............................ ....
in the........................ taluk,........................ district, for fasli ....

Number and name of the individual	Item	Fasli	Demand	Collection	Over payments	In what month the over payment was made in what amount included	In what month the over payment was refunded or adjusted and if the former the method of refund	Remarks
1	2	3	4	5	6	7	8	9

Form No. 70

Name of the religious Institution .... Village .... Taluk .... District ....

No. 15. Remittance List for the period from .... to .... of the village of ....
in the .... taluk .... district, ... for fasli ....

Due date of remittance : ....

Date on which remitted: ....

Name and official designation of the person who is taking the remittance ....

Items	For fasli	Amount collected		Particulars of deductions and remittance	Amount	Remarks
		for this village	for other villages			
1	2	3	4	5	6	7

Form No. 71

Name of the religious Institution Village Taluk District

No. 16. Villagewar Demand collection balance Register for Fasli .

No. and name of the village	Demand					Collections			
	Arrears		Current		Total	Arrears		Current	Total
	Fasliwar	Amount	Fasli	Amount	Amount	Fasli	Amount		
1	2	3	4	5	6	7	8	9	10

Written off				Totals		Balance			Remarks
Arrears		Current	Orders of the Board or A.C No. and date	Arrears	Current	Arrears		Current	
Fasli	Amount					Fasli	Amount		
11	12	13	14	15	16	17	18	19	20

Form No. 72

Name of the religious institution Firka Taluk of

1. Abstract statement of cultivation in Devasthanam / Math for the month of 193 . Fasli 134 .

Number and names of villages	Circar.						Inam.	
	Dry.		Wet.		Thottakal		Dry.	
	1st Crop.	2nd Crop.	1st Crop.	2nd Crop	1st Crop.	2nd Crop.	1st Crop.	2nd Crop
1	2	3	4	5	6	7	8	9

Inam				Total					
Wet		Tottakal.		Dry.		Wet.		Tottakal.	
1st Crop.	2nd Crop	1st Crop.	2nd Crop.	1st Crop	2nd Crop.	1st Crop.	2nd Crop.	1st Crop.	2nd Crop.
10	11	12	13	14	15	16	17	18	19

Form No. 73

Interest Account of Ryots in the Village of

Name of the Religious Institution :

Account No. 17

Name of the Individual	Month	Balance of arrears at the beginning of the month		Amount written off or collected during the month		Balance at the end of the month		Interest charged during the month on the amount of Revenue in column 7	Total Interest due at the end of the month	Remarks
		Revenue	Interest	Revenue	Interest	Revenue	Interest			
1	2	3	4	5	6	7	8	9	10	11

(To be printed breadthwise half foolscap.)

FORM NO. 74

REGISTER OF BILLS FOR PAYMENT

Name of the religious institution:

Serial No.	Date of receipt	Name of the party	Particulars	Amount of the Bill	Initials of the Executive authority	Payment			Amount disallowed	Balance outstanding at the end of the year	Remarks.
						Date	Amount	Voucher No.			
1	2	3	4	5	6	7	8	9	10	11	12
				Rs a p			Rs a p		Rs a p	Rs a p	

(To be printed in lengthwise half foolscap).

FORM NO. 75

SERVICE ROLL

1. Name (in full).
2. Father's name (in full).
3. Race, sect and caste.
4. Residence (village with district).
5. Date of birth (by Christian era).
6. Exact height (in feet and inches).
7. Personal marks of identification.
8. Thumb and finger impressions of the left hand.

Thumb	Forefinger	Middle finger	Ring finger	Little finger

9. Signature, if literate ; otherwise mark or seal.

Station..
Dated the.............................. 194 .

Signature and designation of officer (after personal verification of items 6, 7 and 8).

Remarks as to conduct with details of any suspensions, degradations or other punishments affecting service as well as interruptions in service. Each remark must be attested by the signature of head of office.

* To be repeated 7 times for purpose of taking thumb etc. impresions as per the rules.

75 Continued :

Details of service						Details of absence from duty (except casual leave)				Verification of services
Appointment held whether permanent or acting (i.e. designation & office).	Pay	Acting allowance, if any	From	To	Signature and designation of head of office	Nature of absence	From	To	Signature of head of office	Annual certificates of verification of services with signature and designation of head of office
1	2	3	4	5	6	7	8	9	10	11

Form No. 75–A.

Form of Leave Accouut.

Leave account of Sri.................Date of compulsory retirement..............

Part I Earned Leave.

Date of commencement of service.................

DUTY.				Leave earned.	Leave at credit.	Leave taken.			Balance on return from leave.	Remarks.
				1/11 or 1/22 of Col. (3)	Columns. 4+8.	Dates.		Period.	Columns. 5—7.	
Institution served under.	Dates. From.	Dates. To.	Period in days.	Days.	Days.	From.	To.	Days.	Days.	
1	2		3	4	5	6		7	8	9

Instructions :

1. Columns (1) to (5) should be filled in at the time subordinates of religious institutions apply for and proceed on leave and columns (6) to (8) on return from leave.

2. The periods of duty in terms of days column (3) and of leave taken column (7) should be worked out with reference to the actual number of days in each month and not on the basis of 30 days a month.

3. Column 4—Leave earned—The fraction of column (3) to be credited in this column is as below :

a. One eleventh in the case of other permanent subordinates of religious institutions in superior service.

b. One-twenty-second in the case of permanent subordinates of religious institutions in inferior service.

FORM NO. 75B

FORM OF LEAVE ACCOUNT

Leave account of Sri..................................Date of compulsory retirement.....................

Part II Un-Earned Leave.

Date of commencement of service..........................

Leave on Medical Certificate				
Leave Taken				Remarks
Dates.		Period	Progressive Total	
From	To			
1		2	3	4
		Y. M. D.	Y. M. D.	

(To be primed in half foolscap lengthwise)

FORM NO. 76

Detailed pay bill of the permanent establishment for the month of.................................

Name of the religious institution:

Name of the incumbent	Name of the post	Pay, acting & Leave allowance	Pay, acting or leave allowance held over for future payment	Fine and fund deductions etc. and other recoveries	Net charge for each person	Remarks
1	2	3	4	5	6	7
		Rs, a p	Rs. a p	Rs. a p	Rs. a p	

Deduct undisbursed pay refunded.

Net sum required.........

Received contents: also certified that I have satisfied myself that all salaries included in bills drawn in the month of 19 (the last preceeding month) with the exception of those detailed on the reverse (which have been refunded by deductiou from this bill) have been disbursed to the proper persons; that their receipts have been taken in Acquittance Rolls filed in my office, with receipt stamps duly cancelled for every payment in excess of Rs. 20

Station—

Dated 19

Pay Rs.

(To be printed in length wise half foalscap)

(Signature) ...

Designation of Head of Office

(Signature)...

Executive authority.

FORM NO. 77

PERIODICAL INCREMENT CERTIFICATE.

Certified that every officer named below has been either (I) the incumbent of the appointment indicated against his name for a period of not less than years since the date in column (5) or (if he has been suspended for misconduct) column (7) after deducting periods shown in columns (8) and (9) and the increment has not been withheld as a penalty during that period or (2) the incumbent is entitled to the increments as shown in the explanatory * memorandum attached.

Extract † from the conduct register relating to the work and conduct of these officers during the periods concerned and the records noted below are submitted.

(Signature)..............................

(Designation) ....

Serial number	Name	Appointment	Whether substantive or acting	Date from which present pay is drawn	Suspended for Misconduct	
					From	To
1	2	3	4	5	6	7

Form 77 (Continued)

Leave without pay or, if tenure was officiating any leave		Date from which increment may be given	Scale of pay	Present pay	Amount of increment	Future pay
From	To					
8	9	10	11	12	13	14

The grant of the increments in column (13) to Nos. is sanctioned.

* Note.—Explanatory memorandum in respect of Nos. is attached.

† These extracts should not be sent to the Audit Officer.

Note.—When the increment claimed is the first to carry a Government servant over an efficiency bar, columns (5) and (10) to (14) should be filled up in red ink.

(Signature)..

(Designation)..

(To be printed in lengthwise half-foolscap.)

FORM NO. 78

Audit Register for Pay of Establishment and other fixed charges

(Excepting Land Revenue)

Name of the religious institution :

Authority	Name of establishment and name of the incumbent and other particulars	Designation	Sanctioned Pay	Actual on 1st July	Date of increment	Amount paid for each month			Remarks
						July		Columns for 11 more months. Money column 1 inch wide	
						Voucher No.	Amount		
1	2	3	4	5	6	7	8	9—30	31

(To be printed in double foolscap)

FORM NO. 79 VR. NO.

Travelling Allowance Bill of the..................establishment of the..................

Name of the religious Institution Village, Taluk District

Pay of appointment : Purpose of Journey ;

Name Designation :

Dates (and hours) of journey and halt		Route		Kind of journey i.e. by road, boat, steamer or rail (mail or ordinary)	No. of miles	Allowance claimed							Total of each line
						Mileage by road or boat or actual expenses		Daily allowance			Railway or Steamer fare		
From	To.	From	To.			Rate	Amount	No. of days	Rate	Amount	Class single or double	Amount	
1		2		3	4	5		6			7		8
									R. a. p.	R a. p.		R. a. p.	Rs.a.p.

Rupees (in words)

Station : Contents Received.

Date : Executive authority

(To be printed in half foolscap lengthwise)

FORM NO. 80

Register of Contingent and other Charges

NOTE: The several blank columns are intended for the entry of the various budget heads under which the charges fall.

Amount of Permanent Advance :—

Date	Sub-voucher No.	Name of the payee and particulars of charges											Total	Recoupment: Voucher No. or date of receipt in the sub-ordinate institution	Recoupment: Amount	Initials of the executive authority or of the sub-ordinate to whom permanent advance is granted
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
			Rs a p	Rs a p	Rs a p	s a	Rs a p	s a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p		Rs a p	

Note: To be printed open foolscap size.

FORM NO. 81

Contingent Bill.

Office of the Religious institution Month of.......... ...19......

Voucher No.	Details of Charges.	Amount		
1	2	3		
		Rs.	As.	Ps.

.......................devasthanam.

Dated: Head of Officc.

(To be printed breadthwise half toolscap)

FORM NO. 82

REGISTER OF PERMANENT ADVANCE

Name of the religious institution :

Board's order No. and date	Name of the sub-ordinate or of the institution for whom sanctioned	Amount	Date of drawing	Date of refund	Amount outstanding on 30th Juue									
					Fasli 13		Fasli 13		Fasli 13		Fasli 13		Fasli 13	
					Amount	Date of receipt of acknowledgment	Amount	Date of receipt of acknowledgment	Amount	Date of receipt of acknowledgment	Amount	Date of receipt of acknowledgment	Amount	Date of receipt of acknowledgment
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		R a p			R a p		R e p		R a p		R a p		R a p	

NOTE: To be printed on foolscap breadthwise)

FORM NO. 83

REGISTER OF ADVANCES

Name of the religious institution :

Months & date of advance	Name	Particulars	Voucher number	Advance	Monthly total	Recovered by adjustment or cash				Total Receipts	Balance outstanding at the end of the year	Remarks
						July		August				
						Voucher No. & date	Amount	Vaucher No. & date (9 to 30 for the months from August to June - each month 2 cols)	Amount			
1	2	3	4	5	6	7	8	9 to 30		31	32	33
				Rap	Rap		Rap			Rap	Rap	

(To be printed in open foolscap size.)

FORM NO. 84

POSTAGE STAMPS ACCOUNTS

Name of the religious institution :

Receipt or Expenditure	Month and Date	Stamps									Total value	Initials of the clerk	Initials of the Executive authority	Remarks
		0-0-9	0-1-0	0-1-6	etc.									
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15

(To be printed lengthwise half foolscap)

FORM No. 85.

SUIT REGISTER

Name of the Religious Institution..

Serial No.	Particulars of suit with a reference to the demand register	Name of the Advocate & date of presentation	Number of suit and court	Particulars of charges incurred	Voucher No. & date	Amount	Result of the suit in favour or against the institution	Amount decreed by court		Particulars of realisation	
								Amount of suits	Court costs	Amount of suit	Court costs etc.
1	2	3	4	5	6	7	8	9	10	11	12
						Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.

No. & date of Misc. Receipt	Number of E. P. with date and result	Expenditure on E.P.		Total due	Particulars of realisation or payment in case of decree against the institution		Date of credit or payment and reference to receipt No. or Voucher No.	Initials of the Executive authority	Remarks
		Voucher No. and date	Amount		Amount of suits	Court costs etc.			
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
13	14	15	16	17	18	19	20	21	22

(To be printed in open Royal)

FORM No. 86 Suits.

Return for the half-year ending in respect of suits,

Instituted by the...or Special Endowment.

Balance of the previous year.		No. filed during the year,		Total.	
Suits.	Execution petitions.	Suits.	Execution petitions.	Suits.	Execution petitions.
1	2	3	4	5	6

Number disposed off.		Number pending.		Total amount.	
Suits.	Execution petitions.	Suits.	Execution petitions.	Suits. Rs. A. P.	Execution petitions. Rs. A. P.
7	8	9	10	11	12

Executive Authority,

(To be printed half foolscap lengthwise.)

FORM No. 87.

REGISTER OF PAYMENT OF LAND REVENUE TO GOVERNMENT FOR FASLI:

Name of the religious Institution..

Serial No.	Name of the village and Taluk.	Survey No. and sub-Division No.	Extent.	Assess-ment.	Nature of tenure & name of the tenant or lessee	By whom kist paya-ble.
1	2	3	4	5	6	7

Payment.		Recovery from the Lessee or tenant.		Balance.		Remarks.
Voucher No. and Date	Amount.	Miscellaneous receipt No. and Date.	Amount recovered.	Amount.	Reference to the Advances Recoverable Register.	
8	9	10	11	12	13	14

[To be printed breadthwise foolscap]

FORM No. 88.

ESTIMATE FOR WORKS.

Estimate No..............of...........19......... **Main head.................................**

Name of work... **Sub-head.. ....**

Amount of Estimate.......................... **To be carried out by.........**

Part. I—Detailed Measurement Sheet:

Details of work.	Number.	Measurement in feet.			Contents.	Total Qnantity of each description of work.
		Length.	Brendth.	Depth.		
1	2	3	4	5	6	7

(To be printed half foolscap breadthwise.)

Part II Abstract of Estimate.

(*Note*:—The entries in the column " Amount " should be brought to the nearest rupee for each item, but the total of the estimate itself should not be rounded cff).

Quantity.	Description of work.	Rate.	Per.	Amount.	Remarks.
1	2	3	4	5	6
		Rs. A. P.		Rs. A. P.	
		Grand total of the estimate.			

Station.................................... .... **(Officer-in-charge).......................**

Dated.....................19 .... **(Designation)...**

Sanctioned in Board's Order No.. ... .dated...........19.........

Executive Authority,
Consulting Engineer.

(To be printed half foolscap breadthwise.)

FORM No. 89

COMPARATIVE STATEMENT FOR REVISED ESTIMATE

Name of the religious Institution ....

Description of work.	Original estimate.				Revised estimate.				More.	Less.	Explanation of differences.
	Quantity.	Rate,	Per.	Amount.	Quantity,	Rate.	Per.	Amount,			
1	2	8	4	5	6	7	8	9	10	11	12
		Rs. a- p.		Rs. a, p.		Rs. a. p.		Rs. a, p.	Rs. a. p.	Rs. a. p.	

STATION :...........................
DATED : 19 .

Executive Authority.

Officer in Charge.

(To be printed half foolscap lengthwise.)

FORM No. 90

Name of the Religious Institution : ....

CONTRACT CERTIFICATE

Name of Work
Name of Contractor
Amount of Estimate
Authority

Quantity executed or supplied		Items	Rate	Per	Amount		Remarks
Upto date	Since last certificate				Upto date	Since last certificate	
	Contents		Rs.a.p		Rs.a.p	Rs. a. p.	
			Carried over				

Total value of work done upto date ...

Deduct fines and other deductions upto date—to be specified in remarks column ... ...

Amount of previous payment as per last certificate Voucher No. ...

Payment now made Rs. (in words)...................

Balance due.

Signature of Contractor *Dated...............19*

(To be printed half-foolscap breadthwise.)

P. T. O.

Form 90 *(Continued)*

(To be printed on the back of the contract certificate.)

Certified that the preceeding claim is correct, that the necessary measurements have been made by me on (date)...........................19............,and that the work has been satisfactorily performed. Vide Page..............of measurement Book No.................

Dated.................19..........

Officer in charge of work.

CHECK MEASUREMENT CERTIFICATE

Certified that the $\frac{\text{work was}}{\text{materials were}}$ duly checked-measured by me on (dates)..

COMPLETION REPORT

Certified that the work has been completed in accordance with the plan and estimate in a substantial and satisfactory manner.

EXECUTIVE AUTHORITY.

Pay Rupees ( ) ....

STATION.......................................

DATED........................19............

EXECUTIVE AUTHORITY

Received Rupees ( ) ....

only, as a final payment in settlement of all demands.

(In Vernacular)...

Witnesses : 1.
2.

Payee.

Board's Order No...............dated..............19............

Executive authority.

Classification

Head of account. Amount

Note : The completion certificate and the words "as a final payment in settlement of all demands" occurring in the payee's receipt may be scored out when the "contractor is not finally paid up."

FORM NO. 91,

Name of the Religious Institution..

PERSONAL LEDGER.

Dr. **Cr.**

Month and date	Voucher. Number.	Particulars	Amount.	Voucher or receipt Number.	particulars.	Amount.
			Rs. A .P.			Rs. A. P.

(To be printed half-foolscap breadthwise.)

FORM NO. 92

REGISTER OF ESTIMATES AND ALLOTMENTS.

Name of the Religious Institution..

Serial Number.	Nature of work.	Estimates.				Previous year's expenditure if any.	Current year s allotment.		Current year's expenditure.		Total expenditure to the end of the year.	Whether completed or not.	Remarks.
		Date of receipt.	Date of sanction or return.	Amount.	Authority.		Authority.	Amount.	Voucher Number.	Amount.			
1	2	3	4	5	6	7	8	9	10	II	12	13	14
				Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.	Rs. a. p.		

(To be printed in open foolscap.]

FORM NO. 93

Name of the religious Institution :

Name of work. Name of Agency.

MEASUREMENT BOOK

Particulars	Measurements up to date					Rate	Total value to date	Deduct previous measurement		Since last measurement		Remarks
	Number	L.	B.	D.	Contents or area			Page	Quantity	Quantity (Columns 6-10)	Value at rates in column 7	
1	2	3	4	5	6	7	8	9	10	11	12	13
						Per	Rs a p				Rs a p	

Form No. 93 *(Continued)*

(To be printed & embodied in the first few pages of the Measurement book)

Measurement book-Instructions.

The measurement book must be looked upon as a most important record, since it is the basis of all accounts of quantities, whether of work done by daily labour, or by the piece, or by contract, or of materials received, which have to be counted or measured. The description of the work must be such as to admit of easy identification and check. Before the book is brought into use, the pages should be examined and any serious defect such as the tearing off or the substitution of pages brought to notice atonce.

2. All entries in measurement books should, if possible, be made in ink. If this is not possible they should at least be written in indelible pencil. The entries in the "Contents or area" column should however always be made in ink in the first instance, and not inked over.

3. All the measurement books belonging to the institution should be numbered serially and the Executive authority will maintain a register showing the serial number o each book, the name of the person to whom issued, the date of issue and the date of its return.

4. All measurements should be neatly entered directly in the measurement book issued for the purpose, and no where else.

5. At the head of each set of measurements there should be entries stating:

(i). In the case of bills for work done:

(a) Full name of work as given in the estimate,
(b) Situation of work,
(c) Name of contractor,
(d) Number and date of his agreement, and
(e) Date of measurement.

(ii). In the case of bills for supply:

(a) Name of supplier, (b) Number and date of his agreement or order, (c) purposes of supply in one of the following forms applicable to the case (i) "Stock", (ii) "Purchase for direct issue" (here enter full name of work as given in estimate) ....Issued to contractor .... on .... and (d) date of measurement, and the measure-

ments should end with the dated initials and designation of the officer making the measurements. A suitable abstract should then be prepared which should collect, in the case of measurements for work done, the total quantities of each distinct item of work relating to each sanctioned sub-head.

6. As all payments for work or supplies must be based on the quantities recorded in the measurement book, it is incumbent upon the person taking the measurements to record the quantities clearly and accurately. If the measurements are taken in connection with a running contract account on which work has been previously measured, he is further responsible (1) that a reference to the last set of measurements is recorded; and (2) that if the entire job or contract has been completed, the fact is recorded prominently just above his initials.

7. Entries should be recorded continuously in the measurement book. No blank page may be left and no page torn out. Any page left blank inadvertently must be cancelled by diagonal lines, the cancellation being attested. No entry should be erased or effaced so as to be illegible. If a mistake be made, it should be corrected by crossing out the incorrect words or figures and rewriting the words or figures and the corrections thus made should be initialled and dated. When any measurements are cancelled, the cancellation must be supported by the dated initials of the officer ordering the cancellation, or by a reference to his orders initialled by the officer who made the measurements. In either case the reason for cancellation should be recorded. A reliable record is the object to be aimed at, as it may have to be produced as evidence in a court of law.

8. No lines may be left blank. Any lines not required should be carefully crossed out in ink in order to prevent additional entries being made afterwards. The total brought forward from the previous page of a measurement book should be entered above the top line, similarly the total at the foot of each page should be entered below the bottom line.

9. Each measurement book should be provided with an index which should be kept up to date.

10. The signature of the contractor or his agent should be obtained in measurement books after each set of measurements with the addition "I accept all measurements". In the case of illiterate men, their marks should be attested by one independent witness.

11. Copying into measurement books from a note book or other source is strictly prohibited. All measurements in a measurement book must be an actual record of work or supplies measured at the time of entry in the measurement book. Measurements from one page of a measurement book should not be copied into another.

12. Check-measurements should be noted in measuremet books, the items actually check-measured being distinguished by the initials of the checking officer on the left side of the column "Particulars" in line with the item check-measured.

13. At the time of signing a bill for payment, the officer authorising payment should invariably endorse in red ink in the measurement book a reference to the voucher in which the quantities are entered for payment, and the date of entry, and then cross off in red ink the whole of the set of measurements concerned. The object of the crossing off the entries in the measurement book is to avoid a double payment. After payments are made, the voucher number and date on which payment has been made should be entered in the measurement books.

14. The present form is intended to dispense with all copies of contract certificates, as the quantity and value of all work done up to date, as well as previous payments made, can be obtained from this book. To this end, after totalling the "Abstract of payments now made", the following entries should be made:

Deduct previous payments,
as per certificate No. Dated
Payments now made.—
Cheque No. Dated
Cash
Recoveries (cash or stores)
Balance due Rs.

15. All measurement books should be eventually returned to the office of the executive authority.

Voucher No. 94

Name of work

Name of the **religious** Institution

Sanctioned estimate { Authority
Amount Rs.

NOMINAL MUSTER ROLL

Part I. Details of Labour Employed

Designation	Number	Names	Father's Name	Month																						
				1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23

Month								Total	Rate	Amount	Deduct fines & stoppages	Balance due	Date of Payment	Initials of paying officer and Remarks
24	25	26	27	28	29	30	31							

Total Rs. Rupees (in words)

Pay Rs.
Date, 19 .

Executive Authority. Certified that the above labourers were actually employed on the days mentioned

STATION
Dated 19 .

Officer in Charge
Designation.

Form No. 94 *(Continued)*
Name of the religious Institution :

PART II. ABSTRACT OF WORK DONE

Description	Quantity	Market rate (Not in exccss of schedule rate		Cost	Remarks
		Per	Rate		
			R a p	R a p	

Total Value of work done........
Deduct the total of this roll........
Difference......

Officer in charge.
Designation.
Executive authority

Alternative Certificate to be given when the work does not admit of details being given as required above.

I certify that the coolies were employed on miscellaneous works which are not susceptible of measurement. I am satisfied, however, that the work turned out is worth the amount paid for it.

Officer in charge.
Designation.
Executive authority.

Form No. 95

Name of the religious Institution :

REGISTER OF WORKS

Name of work　　Authority　　Allotment for the year　　Estimate Rs.

Voucher number, etc.	Name of sub-heads							Materials at site	Tender additions or deductions	Total value of work done	Deduct unpaid amounts	Actual charges	Initials of the Executive authority
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Estimate No. Previous Year's expenditure brought forward Total ...													

Work commenced on　　and completed on

Executive Authority

(To be printed half foolscap lengthwise)

Form No. 96

Posting Register for Fasli

Name of the religious Institution :

RECEIPTS

S No.	Head of receipts	Budget estimate	July 19.	August 19	July to August 19	Sept. 19	July to Sept. 19	Oct. 19	July to Oct. 19	Nov 19	July to Nov. 19	Dec. 19	July to Dec. 19
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	1. Lands (a) Income from leases (b) Yield of grains & garden produce excluding those sold and other estimated value (Pannai cultivation-and so on.		Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p

P. T. O.

(Form 96 Continued)

Jan. 19 .	July to Jan. 19 .	Feb. 19 .	July to Feb. 19 .	Mar. 19 .	July to Mar. 19 .	Apr. 19 .	July to Apr. 19 .	May 19 .	July to May 19 .	June 19 .	July to June 19 .	Subsequent adjustments	Grand total for the year
15	16	17	18	19	20	21	22	23	24	25	26	27	28
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p

Note : (1) To be printed in double foolscap with fly leaves.

(2) Colm. No. 2 to be filled in as per sub-heads provided in the Budget.

(3) One inch space should be left for money columns (colms. 4 to 28).

(4) One page should be allotted for each Budget major heads and for sub-heads there-under.

(5) Sufficient spare pages should also be printed in this register for recording transactions relating to subsidiary accounts such as Reserve fund, Education, etc.

P, T. O.

Form No. 96 *(Continued)*

Posting Register for Fasli

Name of the religious Institution :

EXPENDITURE

S. No.	Head of expenditure	Budget estimate	July 19 .	August 19 .	July to Aug. 19 .	September 19 .	July to Sept. 19 .	October 19 .	July to Oct. 19 .	November 19	July to Nov. 19 .	December 19 .	July to Dec. 19 .
1	2	3	4	5	9	7	8	9	10	11	12	13	14
	1. Establishment		Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p
	(a) Pay of officers & servants												
	(b) Travelling allowance of the establishment.												
	(c) Contingencies (such as postage, printing stationary. etc.)												
	(d) Miscellaneous and so on												

(*Form 96 Continued*)

January 19 .	July to January 19 .	February 19 .	July to February 19 .	March 19 .	July to March 19 .	April 19 .	July to April 19 .	May 19 .	July to May 19 .	June 19 .	July to June 19 .	Subsequent adjustments	Grand total for the year
15	16	17	18	19	20	21	22	23	24	25	26	27	28
R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p	R a p

Note: Vide receipts portion.

Form No. 97

Name of the Religious Institution .

Completion Report of Major Works and of Minor Works costing more than Rs. 500/-

Name of work :

Date of { Commencement
Completion

Officer by whom work was supervised

Officer by whom work was last inspected

Sub-head of estimate	As estimated			As executed			* Difference			Explanation for difference and proposals as to the disposal of the materials at site.
	Quantity	Rate	Amount	Quantity	Rate	Amount	Quantity	Rate	Amount	
1	2	3	4	5	6	7	8	9	10	11
		R a p	R a p		R a p	R a p		R a p	R a p	
Total ..										

* Excess to be entered in red ink.

I do hereby certify that, with the exceptions noted and explained above, this work has been fully executed to the extent of the estimate in a substantial and satisfactory manner as regards materials and workmanship, and that excluding trifling deviations and those explained above, it corresponds in all respects with the sanctioned plan and estimate, and is suitable for the purposes for which it is intended.

(Signature).

Date 19 . Designation

Form No. 98

Name of the religious institution

Abstract of Accounts of the Institution for the

Month / Year of Fasli

Head of account	Opening Balance	Receipts	Expenditure	Closing Balance
1	2	3	4	5
1. Items 1 to 7 Receipts and 14 to 14 Expenditure				
2. Extraordinary and earmarked funds				
3. Advances				
Total ...				

Certified that the closing balance shown in this account is in agreement with the balance arrived at in the cash book. The difference in balances between the cash book and the Bank pass book is explained below

Executive Authority.

Form No. 99

Statement of Receipts and Expenditure of for the Month of Fasli

Name of the religious Institution :

RECEIPTS

Serial No.	Receipt heads as per posting register or Budget heads	Receipt during the Month	Progressive collections upto the end of the Month	Budget estimate for the Year
1	2	3	4	5

EXPENDITURE

Serial No.	Charges items as per posting register or Budget heads	Expenditure during the Month	Progressive expenditure upto the end of the Month	Budget Allotment
6	7	8	9	10

(To be printed in half foolscap lengthwise)

Form No. 100

Statement of Receipts and Expenditure of for the Fasli

Name of the religious institution

ANNUAL ACCOUNT

Receipts				Expenditure			
Heads of account	Actuals for the year	Final Budget appropriation	Remarks	Heads of account	Actuals for the year	Final Budget appropriation	Remarks
1	2	3	4	5	6	7	8

(To be printed in half foolscap lengthwise)

Form No. 101

Statement of Specific Endowment Account for the Fasli

Name of the religious Institution :

Particulars of endowments	Opening Balance	Receipts	Expenditure	Closing Balance	Remarks
1	2	3	4	5	6

Total

Executive Authority.

(To be printed breathwise half foolscap.)

Form No 101-A

Statement of Liabilities and Assets at the End of Fasli

Name of the Religious Institution :

ASSETS.

Heads		Amount Rs. A. P.	Rs. A P.
1. Closing Balance			
(a) Cash on hand			
(b) Cash in Bank			
	Total ...		
2. Provident Fund			
3 Investments			
(a) G.P. Notes			
(b) Defence Bonds			
(c) Fixed Deposits			
(d) Other investments			
	Total ...		
4. Deposits			
(a) Security Deposits by Contractors	...		
(b) Security Deposits by Lessees	...		
(c) do Temple Employees			
(d) Other deposits			
(e) Reserve Fund			
	Total ...		
5. Interest Due			
(a) Interest due on investments of Temple Funds...			
(b) Interest due on deposits of contractors, lessees, etc.			
(c) Interest due on Current account			
	Total ...		

P. T. O.

	Amount Rs. A. P.	Rs. A P.
Book Debts		
(a) Amount due on pronotes with Interest		
(b) Amount due on mortgages with accrued interest not realized		
(c) Other Book Debts		
Total ...		
7. **Amount due on decrees including Interest Other than land revenue dues**		
8. **Arrears of Revenue**		
Amount due from		
(a) Misc. Revenue as per Misc. Demand Register (Fasliwar)		
(b) Commuted value of grains pending realization at the end of the fasli as per Misc. Demand Register		
(c) Arrears of Land Revenue		
Cash		
Commuted value of kind		
Total ...		
9. **Grants due but not received**		
10 **Advances Recoverable**		
(a) Permanent Advance		
(b) Other advances		
Total ...		
11. **Value of Provisions in Stores**		
(a) Paddy		
Other grains		
Total ...		

P. T. O.

	Amount Rs A. P.	Rs. A. P
12. **Moveables**		
(a) Estimated Value of Jewels, etc. as per Kannikkai Register		
(b) do as per inventory Register		
(c) Vessels and other articles as per Sec. 38 Register		
(d) Furniture and Tools & Plants		
(e) Vahanams		
(f) Live Stock		
(g) Others (not included in the above items)		
Total ...		
13. **Immoveable properties as per sec. 38 Register**		
(a) Value of Land		
(b) Value of Buildings and shops		
(c) Value of others		
Total ...		
14. Deficit Balance under Endowments		
Grand Total ...		

LIABILITIES

Heads	Amount Rs. A. P.	Rs. A. P.
1. Balance of Loan		
(a) Mortgage		
(b) Pronote etc.		
Total ...		
2. Deposits		
(a) Security Deposits		
(1) From Contractors		
(2) ,, Lessees		
(3) ,, Temple employees		
(b) Other Investments		
Total ...		
3. Arrears pending paymeuts		
(a) Arrears of salary		
(b) Taxes		
(c) Rents		
(d) Bills pending payment		
(e) Others		
Total ...		
4. Interest due on deposits of the funds of contractors, etc.		
5. Amounts decreed against the institution pending payment		
6. Provident Fund		
(a) Cash		
(b) Investments		
7. Reserve Fund		
(a) Cash		
(b) Investment		
Total ...		
8. Surplus balances under specific endowments		
Total ...		
Add Surplus		
Grand Total		

(To be printed in open folio showing assets on the left side & liabilities on the right side.)

Form No. 101-B

Transactions relating to Reserve Fund for the fasli.....................

Name of the religious Institution :—

Opening balance		Receipts during the fasli in cash		Total		Investment Realized during the year.	Closing Balance	
Cash	Investment	Cash	Investment	Cash	Investment		Cash	Investment
1	2	3	4	5	6	7	8	9
Rap	Rap	Rap	Rap	Rap	Rap	Rap	Rap	Rap

N.B.—This statement has to be prepared at the end of the fasli with reference to the transactions recorded under Reserve Fund in the Deposit Register and Invetment Register inclusive of opening balance.

(To be printed half foolscap lengthwise)

Form No. 102

Name of the Religious Institution

Demand Collection and Balance Statement for the Half Year Ending

Serial Number and Items	Demand			Collections			Remissions	
	Arrears	Current	Total	Arrears	Current	Total	Arrears	Current
1	2	3	4	5	6	7	8	9
	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p

Amounts written off as irrecoverable		Total remissions & amounts written off as irrecoverable	Balance			Remarks
Arrears	Current		Arrears	Current	Total	
10	11	12	13	14	15	16
Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	Rs a p	

(To be printed in open foolscap)

Executive Authority

PRINTED AT THE MERCANTILE PRESS,
2/45, MUTHUMARI CHETTI STREET,
MANNADY, MADRAS. Q. H. NO. 264.
:: COPIES 5000, JULY 1947 ::